

**March 16, 2020 7:00 pm**

**JONES COUNTY BOARD OF COMMISSIONERS**

**REGULAR MEETING**

**JONES COUNTY AGRICULTURAL BUILDING, 110 MARKET STREET**

**TRENTON, NC 28585**

**MINUTES**

**COMMISSIONERS PRESENT:**

Frank Emory, Chairman  
Charlie Dunn Jr., Vice-Chairman  
Sondra Ipock-Riggs, Commissioner  
James Harper, Commissioner  
April Aycock, Commissioner  
Charlie Gray, Commissioner  
Mike Haddock, Commissioner

**OFFICIALS PRESENT:**

Franky J. Howard, County Manager  
Brenda Reece, Finance Officer  
Angelica Hall, Clerk  
Dave Baxter, County Attorney  
Wesley Smith, Health Director  
Diana Craft, Preparedness Coordinator  
Wendy Winslow, Human Services Coordinator

**COMMISSIONERS ABSENT:**

The Chairperson called the meeting to order and Commissioner James Harper gave the invocation.

**MOTION** was made by Commissioner Sondra Ipock-Riggs, seconded by April Aycock and unanimously carried **THAT** the agenda be **APPROVED** as presented.

**MOTION** made by Commissioner Sondra Ipock-Riggs seconded by Commissioner Charlie Gray and unanimously carried **THAT** the Regular Meeting Minutes on February 25, 2020 and March 2, 2020 be **APPROVED** as presented.

**PUBLIC COMMENT PERIOD:**

Milton Gardner requested information on the new Jones County Weather Policy. Mr. Gardner stated there were employees that wanted him to ask about the policy.

**1. SENIOR CENTER UPDATE- WENDY WINSLOW, HUMAN SERVICES COORDINATOR, JONES COUNTY SOCIAL SERVICES**

Mrs. Wendy Winslow provided the Board an update on the Senior Center. A copy of the information is marked **EXHIBIT A** and is hereby incorporated and made a part of the minutes.

**2. UPDATE ON CORONAVIRUS DISEASE 2019 (COVID-19)**

Mr. Wesley Smith, Health Director and Ms. Diana Craft, Preparedness Coordinator provided the Board an update on the COVID-19.

### **3. AUDIT CONTRACT- THOMPSON, PRICE, SCOTT, ADAMS & COMPANY**

Mr. Franky Howard, County Manager, provided the Board the Audit Contract for approval. The RFP was approved during the Regular Meeting on February 17, 2020 and this is the official contract. **MOTION** made by Commissioner Charlie Gray, seconded by Commissioner April Aycock and unanimously carried **THAT** the Audit Contract with Thompson, Price, Scott, Adams & Company be approved as presented.

A copy of the Audit Contract is marked **EXHIBIT B** and is hereby incorporated and made a part of the minutes.

### **4. BUDGET AMENDMENTS #24 - #31**

Mr. Franky Howard, County Manager, presented the Board with Budget Amendments #24 - #31 for approval. **MOTION** made by Commissioner Charlie Dunn Jr., seconded by Commissioner Charlie Gray and unanimously carried **THAT** Budget Amendments #24 - #31 be approved as presented. A copy of the Budget Amendments is marked **EXHIBIT C** and is hereby incorporated and made a part of the minutes.

### **5. CAPITAL REQUEST-BUILDING INSPECTIONS LAPTOP COMPUTER**

Mr. Franky Howard, County Manager, presented the Board with a capital request for the Building Inspections Department to purchase a laptop computer in an amount up to \$1000.00. The laptop will be used for remote work by the Inspector. **MOTION** made by Commissioner Mike Haddock seconded by Commissioner April Aycock and unanimously carried **THAT** the capital request to purchase the laptop computer up to \$1000.00 be approved as presented. A copy of the quote is marked **EXHIBIT D** and is hereby incorporated and made a part of the minutes.

### **6. SPRINKLER SYSTEM UPGRADES- JONES COUNTY BUSINESS CENTER**

Mr. Franky Howard, County Manager, presented the Board with a quote to upgrade the sprinkler system at the Business Center. **MOTION** made by Commissioner Mike Haddock, seconded by Commissioner James Harper and carried **THAT** the quote to upgrade the sprinkler system at the Business Center be approved as presented. A copy of the quote is marked **EXHIBIT E** and is hereby incorporated and made a part of the minutes.

### **7. JCPC APPOINTMENT**

Mr. Franky Howard, County Manager, presented the Board with a request to appoint Mr. Eldridge Paige Jr. and Ms. Diane Haddock to the Juvenile Crime Prevention Council for Jones County. **MOTION** made by Commissioner Sondra Ipock-Riggs, seconded by Commissioner Charlie Dunn Jr. and unanimously carried **THAT** the request for appointment be approved as presented.

#### **8. RESOLUTION IN SUPPORT OF HB966**

Mr. Franky Howard, County Manager, presented the Board with a request from Senator Brown's office. The request is to support HB 966. **MOTION** made by Commissioner Mike Haddock, seconded by Commissioner Charlie Dunn Jr. and unanimously carried **THAT** the request to support HB966 be approved as presented. A copy of the Resolution is marked **EXHIBIT F** and is hereby incorporated and made a part of the minutes.

#### **9. JONES COUNTY EMERGENCY MANAGEMENT ORDINANCE**

Mr. Franky Howard, County Manager, presented to the Board an updated Emergency Management Ordinance for approval. **MOTION** made by Commissioner Sondra Ipock-Riggs, seconded by Commissioner Mike Haddock, and unanimously carried **THAT** the updated Emergency Management Ordinance be approved as presented. A copy of the updated Ordinance is marked **EXHIBIT G** and is hereby incorporated and made a part of the minutes.

#### **10. ORDINANCE #17 UPDATE-LOCAL STATE OF EMERGENCY**

Mr. Franky Howard, County Manager, presented to the Board an updated Ordinance #17-Local State of Emergency for approval. **MOTION** made by Commissioner Charlie Dunn Jr., seconded by Commissioner Charlie Gray and unanimously carried **THAT** updated Ordinance #17 be approved as presented. A copy of the updated Ordinance is marked **EXHIBIT H** and is hereby incorporated and made a part of the minutes.

#### **11. VECTOR CONTROL INTERLOCAL ASSISTANCE AGREEMENT- ONSLOW COUNTY**

Mr. Franky Howard, County Manager, presented the Board with the updated Interlocal Assistance Agreement with Onslow County to provide Vector/Mosquito Services for the County. **MOTION** made by Commissioner April Aycock, seconded by Commissioner Mike Haddock, and unanimously carried **THAT** the Interlocal Agreement with Onslow County be approved as presented. A copy of the Agreement is marked **EXHIBIT I** and is hereby incorporated and made a part of the minutes.

#### **12. CALL FOR PUBLIC HEARING-FLOOD DAMAGE PREVENTION ORDINANCE**

This Agenda Item has been postponed until a later date.

#### **13. CALL FOR WORKSHOP ON MARCH 23, 2020**

Mr. Franky Howard, County Manager, requested the Board call for an additional workshop on Monday March 23, 2020 at 7:00 pm. This workshop will be held to discuss Agenda Items for future Board Meetings.

#### **14. BOARD OF E&R SCHEDULE**

Mr. Franky Howard, County Manager, provided the Board the following date for the Board of E&R, May 4, 2020.

#### **15. TAX COLLECTION REPORT**

Mr. Franky Howard, County Manager, provided the Board with the February 2020 Tax Collection Report. A copy of the report is marked **EXHIBIT J** and is hereby incorporated and made a part of the minutes.

#### **16. CLOSED SESSION PER NCGS 143.318.11(a)(6) and NCGS 143.318.119(a)(3)**

**MOTION** made by Commissioner Sondra Ipock-Riggs, seconded by Commissioner Charlie Dunn Jr., and unanimously carried **THAT** the meeting go into **CLOSED** session pursuant to NCGS 143.318.11(a)(6) personnel matters and NCGS 143.318.119(a)(3), attorney/client matters.

**MOTION** made by Commissioner Sondra Ipock-Riggs, seconded by Commissioner James Harper and unanimously carried to go out of Closed Session.

#### **COUNTY MANAGER'S REPORT**

None

#### **COMMISSIONER'S REPORTS**

*Commissioner Sondra Ipock-Riggs* requested an update on the sign for Lee's Chapel Road.

*Commissioner Charlie Dunn Jr.* reported that the ditch on Hwy 41 from the bypass is clogged and also wanted to know if there was anyone cleaning the ditches.

*Commissioner April Aycock* suggested there be a 30 day extension on water and trash bills. Commissioner Aycock also asked if there was anything that can be done to assist employees during this time so they will not have to deplete their sick leave time.

*Commissioner Charlie Gray* wanted to know if the records had been removed from the schools. Commissioner Gray also stated that he thought there was a decision already made about the landfill scales and he stated that there were issues with the internet at the courthouse.

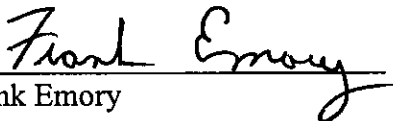
*Commissioner Mike Haddock* stated that moving forward we needed to adhere to the guidelines and limit the size of the crowds.

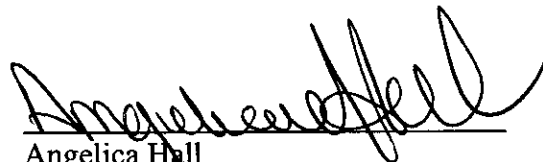
#### **PUBLIC COMMENT**

Ms. Carolyn Chadwick stated she had an issue with the old abandoned houses and requested something be put in place to make people responsible for the buildings.

Ms. Ella Ward stated she had an issue with the dogs running around and using the bathroom on her property. Ms. Ward stated she feels she is not being treated fairly and that something needs to be done so people will take responsibility for the animals.

**MOTION** made by Commissioner Charlie Gray, seconded by Commissioner James Harper and unanimously carried **THAT** the meeting be **ADJOURNED** at 8:45 p.m.

  
\_\_\_\_\_  
Frank Emory  
Chairman

  
\_\_\_\_\_  
Angelica Hall  
Clerk to the Board

Senior Services operates under the Jones County Department of Social Service

- We currently have three sites – one full time senior center here in Trenton.
- We and two part-time nutrition sites – one in Pollocksville and one in Comfort.
- All three sites provide meals for seniors 60 and older who have signed up to participate.
- In addition to the congregate meal sites we serve at our centers, we ensure that our homebound seniors can also receive a meal through our home delivered meal program.
- We currently are serving roughly 170 seniors throughout the county.
- In the month of February we served approximately 1,671 meals

In addition to socialization and meals, Seniors who participate at our centers enjoy a number of activities ranging from arts and crafts, brain exercises, and physical activities. Each month we have classes and in-services to keep seniors apprised of different things that affect their well-being such as nutrition, diabetes, mental health, safety and welfare and short trips. We partner with several agencies and businesses to help provide these services such as Jones County Health Department, EMS, Coastal Community Action, Therapeutic alternatives, NC Cooperative Extension and East Carolina Council on Aging.

JC Senior Services is supported by a board comprised of seniors and other members in the community. We meet every second Tuesday at the Trenton location from 1:00 to 2:00

#### COVID 19 Update

- All senior services will be suspended beginning on Wednesday March 18 through April 6.
- We will continue to feed our seniors by delivering meals directly to them during this time
- Daily phone calls will be made to ensure their needs are met



Thompson, Price, Scott, Adams & Co., P.A.  
4024 Oleander Drive Suite 3  
Wilmington, North Carolina 28403  
Telephone (910) 791-4872  
Fax (910) 395-4872

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January 1, 2020

Jones County  
418 Hwy 58 N., Unit A  
Trenton, NC 28585

We are pleased to confirm our understanding of the services we are to provide Jones County for the year ended June 30, 2020. We will audit the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component unit, each major fund, and the aggregate remaining fund information, including the related notes to the financial statements, which collectively comprise the basic financial statements, of Jones County as of and for the year ended June 30, 2020. Accounting standards generally accepted in the United States of America provide for certain required supplementary information (RSI), such as management's discussion and analysis (MD&A), to supplement Jones County's basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. As part of our engagement, we will apply certain limited procedures to Jones County's RSI in accordance with auditing standards generally accepted in the United States of America. These limited procedures will consist of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We will not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance. The following RSI is required by generally accepted accounting principles and will be subjected to certain limited procedures, but will not be audited:

- 1) Management's Discussion and Analysis.
- 2) Net Pension Asset/Liability RSI
- 3) OPEB

We have also been engaged to report on supplementary information other than RSI that accompanies Jones County's financial statements. We will subject the following supplementary information to the auditing procedures applied in our audit of the financial statements and

certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America, and we will provide an opinion on it in relation to the financial statements as a whole:

- 1) Schedule of expenditures of federal awards.
- 2) Budget to actual schedules
- 3) Individual Fund Statements
- 4) Supporting Schedules and Combining Fund Statements

### **Audit Objectives**

The objective of our audit is the expression of opinions as to whether your financial statements are fairly presented, in all material respects, in conformity with U.S. generally accepted accounting principles and to report on the fairness of the supplementary information referred to in the second paragraph when considered in relation to the financial statements as a whole. The objective also includes reporting on—

- Internal control over financial reporting and compliance with provisions of laws, regulations, contracts, and award agreements, noncompliance with which could have a material effect on the financial statements in accordance with *Government Auditing Standards*.
- Internal control over compliance related to major programs and an opinion (or disclaimer of opinion) on compliance with federal statutes, regulations, and the terms and conditions of federal awards that could have a direct and material effect on each major program in accordance with the Single Audit Act Amendments of 1996 and Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance).

The *Government Auditing Standards* report on internal control over financial reporting and on compliance and other matters will include a paragraph that states that (1) the purpose of the report is solely to describe the scope of testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance, and (2) the report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. The Uniform Guidance report on internal control over compliance will include a paragraph that states that the purpose of the report on internal control over compliance is solely to describe the scope of testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Both reports will state that the report is not suitable for any other purpose.

Our audit will be conducted in accordance with auditing standards generally accepted in the United States of America; the standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; the Single Audit Act Amendments of 1996; and the provisions of the Uniform Guidance, and will include tests of accounting records, a determination of major program(s) in accordance with the Uniform Guidance, and other procedures we consider necessary to enable us to express such opinions.



We will issue written reports upon completion of our Single Audit. Our reports will be addressed to Commissioners of Jones County. We cannot provide assurance that unmodified opinions will be expressed. Circumstances may arise in which it is necessary for us to modify our opinions or add emphasis-of-matter or other-matter paragraphs. If our opinions are other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed opinions, we may decline to express opinions or issue reports, or we may withdraw from this engagement.

#### **Audit Procedures—General**

An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; therefore, our audit will involve judgment about the number of transactions to be examined and the areas to be tested. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements. We will plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the government or to acts by management or employees acting on behalf of the government. Because the determination of abuse is subjective, *Government Auditing Standards* do not expect auditors to provide reasonable assurance of detecting abuse.

Because of the inherent limitations of an audit, combined with the inherent limitations of internal control, and because we will not perform a detailed examination of all transactions, there is a risk that material misstatements or noncompliance may exist and not be detected by us, even though the audit is properly planned and performed in accordance with U.S. generally accepted auditing standards and *Government Auditing Standards*. In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements or major programs. However, we will inform the appropriate level of management of any material errors, any fraudulent financial reporting, or misappropriation of assets that come to our attention. We will also inform the appropriate level of management of any violations of laws or governmental regulations that come to our attention, unless clearly inconsequential, and of any material abuse that comes to our attention. We will include such matters in the reports required for a Single Audit. Our responsibility as auditors is limited to the period covered by our audit and does not extend to any later periods for which we are not engaged as auditors.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts, and may include tests of the physical existence of inventories, and direct confirmation of receivables and certain other assets and liabilities by correspondence with selected individuals, funding sources, creditors, and financial institutions. We will request written representations from your attorneys as part of the engagement, and they may bill you for responding to this inquiry. At the conclusion of our audit, we will require certain written representations from you about your responsibilities for the financial statements; schedule of expenditures of federal awards; federal award programs; compliance with laws, regulations, contracts, and grant agreements; and other responsibilities required by generally accepted auditing standards.

### **Audit Procedures—Internal Control**

Our audit will include obtaining an understanding of the government and its environment, including internal control, sufficient to assess the risks of material misstatement of the financial statements and to design the nature, timing, and extent of further audit procedures. Tests of controls may be performed to test the effectiveness of certain controls that we consider relevant to preventing and detecting errors and fraud that are material to the financial statements and to preventing and detecting misstatements resulting from illegal acts and other noncompliance matters that have a direct and material effect on the financial statements. Our tests, if performed, will be less in scope than would be necessary to render an opinion on internal control and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to *Government Auditing Standards*.

As required by the Uniform Guidance, we will perform tests of controls over compliance to evaluate the effectiveness of the design and operation of controls that we consider relevant to preventing or detecting material noncompliance with compliance requirements applicable to each major federal award program. However, our tests will be less in scope than would be necessary to render an opinion on those controls and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to the Uniform Guidance.

An audit is not designed to provide assurance on internal control or to identify significant deficiencies or material weaknesses. However, during the audit, we will communicate to management and those charged with governance internal control related matters that are required to be communicated under AICPA professional standards, *Government Auditing Standards*, and the Uniform Guidance.

### **Audit Procedures—Compliance**

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of Jones County's compliance with provisions of applicable laws, regulations, contracts, and agreements, including grant agreements. However, the objective of those procedures will not be to provide an opinion on overall compliance and we will not express such an opinion in our report on compliance issued pursuant to *Government Auditing Standards*.

The Uniform Guidance requires that we also plan and perform the audit to obtain reasonable assurance about whether the auditee has complied with federal statutes, regulations, and the terms and conditions of federal awards applicable to major programs. Our procedures will consist of tests of transactions and other applicable procedures described in the *OMB Compliance Supplement* for the types of compliance requirements that could have a direct and material effect on each of Jones County's major programs. The purpose of these procedures will be to express an opinion on Jones County's compliance with requirements applicable to each of its major programs in our report on compliance issued pursuant to the Uniform Guidance.

### **Other Services**

We will also assist in preparing the financial statements, schedule of expenditures of federal awards, and related notes of Jones County in conformity with U.S. generally accepted accounting principles and the Uniform Guidance based on information provided by you. This nonaudit service do not constitute an audit under *Government Auditing Standards* and such services will not be conducted in accordance with *Government Auditing Standards*. We will

perform the services in accordance with applicable professional standards. The other services are limited to the financial statements, schedule of expenditures of federal awards, and related notes services previously defined. We, in our sole professional judgment, reserve the right to refuse to perform any procedure or take any action that could be construed as assuming management responsibilities.

### **Management Responsibilities**

Management is responsible for (1) establishing and maintaining effective internal controls, including internal controls over federal awards, and for evaluating and monitoring ongoing activities, to help ensure that appropriate goals and objectives are met; (2) following laws and regulations; (3) ensuring that there is reasonable assurance that government programs are administered in compliance with compliance requirements; and (4) ensuring that management and financial information is reliable and properly reported. Management is also responsible for implementing systems designed to achieve compliance with applicable laws, regulations, contracts, and grant agreements. You are also responsible for the selection and application of accounting principles; for the preparation and fair presentation of the financial statements, schedule of expenditures of federal awards, and all accompanying information in conformity with U.S. generally accepted accounting principles; and for compliance with applicable laws and regulations (including federal statutes) and the provisions of contracts and grant agreements (including award agreements). Your responsibilities also include identifying significant contractor relationships in which the contractor has responsibility for program compliance and for the accuracy and completeness of that information.

Management is also responsible for making all financial records and related information available to us and for the accuracy and completeness of that information. You are also responsible for providing us with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, (2) access to personnel, accounts, books, records, supporting documentation, and other information as needed to perform an audit under the Uniform Guidance, (3) additional information that we may request for the purpose of the audit, and (4) unrestricted access to persons within the government from whom we determine it necessary to obtain audit evidence.

Your responsibilities include adjusting the financial statements to correct material misstatements and confirming to us in the management representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements as a whole.

You are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the government involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud could have a material effect on the financial statements. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the government received in communications from employees, former employees, grantors, regulators, or others. In addition, you are responsible for identifying and ensuring that the government complies with applicable laws, regulations, contracts, agreements, and grants. Management is also responsible for taking timely and appropriate steps to remedy fraud and noncompliance with provisions of laws, regulations, contracts, and grant agreements, or abuse that we report. Additionally, as required by the Uniform Guidance, it is management's responsibility to evaluate and monitor noncompliance with federal statutes,

regulations, and the terms and conditions of federal awards; take prompt action when instances of noncompliance are identified including noncompliance identified in audit findings; promptly follow up and take corrective action on reported audit findings; and prepare a summary schedule of prior audit findings and a separate corrective action plan. The summary schedule of prior audit findings should be available for our review on the date of the audit report.

You are responsible for identifying all federal awards received and understanding and complying with the compliance requirements and for the preparation of the schedule of expenditures of federal awards (including notes and noncash assistance received) in conformity with the Uniform Guidance. You agree to include our report on the schedule of expenditures of federal awards in any document that contains and indicates that we have reported on the schedule of expenditures of federal awards. You also agree to include the audited financial statements with any presentation of the schedule of expenditures of federal awards that includes our report thereon. Your responsibilities include acknowledging to us in the written representation letter that (1) you are responsible for presentation of the schedule of expenditures of federal awards in accordance with the Uniform Guidance; (2) you believe the schedule of expenditures of federal awards, including its form and content, is stated fairly in accordance with the Uniform Guidance; (3) the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the schedule of expenditures of federal awards.

You are also responsible for the preparation of the other supplementary information, which we have been engaged to report on, in conformity with U.S. generally accepted accounting principles. You agree to include our report on the supplementary information in any document that contains, and indicates that we have reported on, the supplementary information. You also agree to include the audited financial statements with any presentation of the supplementary information that includes our report thereon. Your responsibilities include acknowledging to us in the written representation letter that (1) you are responsible for presentation of the supplementary information in accordance with GAAP; (2) you believe the supplementary information, including its form and content, is fairly presented in accordance with GAAP; (3) the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the supplementary information.

Management is responsible for establishing and maintaining a process for tracking the status of audit findings and recommendations. Management is also responsible for identifying and providing report copies of previous financial audits, attestation engagements, performance audits, or other studies related to the objectives discussed in the Audit Objectives section of this letter. This responsibility includes relaying to us corrective actions taken to address significant findings and recommendations resulting from those audits, attestation engagements, performance audits, or studies. You are also responsible for providing management's views on our current findings, conclusions, and recommendations, as well as your planned corrective actions, for the report, and for the timing and format for providing that information.

You agree to assume all management responsibilities relating to the financial statements, schedule of expenditures of federal awards, and related notes, and any other nonaudit services we provide. You will be required to acknowledge in the management representation letter our

assistance with preparation of the financial statements, schedule of expenditures of federal awards, and related notes, financial statements, schedule of expenditures of federal awards, and related notes prior to their issuance and have accepted responsibility for them. Further, you agree to oversee the nonaudit services by designating an individual, preferably from senior management, with suitable skill, knowledge, or experience; evaluate the adequacy and results of those services; and accept responsibility for them.

#### **Engagement Administration, Fees, and Other**

We may from time to time, and depending on the circumstances, use third-party service providers in serving your account. We may share confidential information about you with these service providers, but remain committed to maintaining the confidentiality and security of your information. Accordingly, we maintain internal policies, procedures, and safeguards to protect the confidentiality of your personal information. In addition, we will secure confidentiality agreements with all service providers to maintain the confidentiality of your information and we will take reasonable precautions to determine that they have appropriate procedures in place to prevent the unauthorized release of your confidential information to others. In the event that we are unable to secure an appropriate confidentiality agreement, you will be asked to provide your consent prior to the sharing of your confidential information with the third-party service provider. Furthermore, we will remain responsible for the work provided by any such third-party service providers.

At the conclusion of the engagement, we will complete the appropriate sections of the Data Collection Form that summarizes our audit findings. It is management's responsibility to electronically submit the reporting package (including financial statements, schedule of expenditures of federal awards, summary schedule of prior audit findings, auditors' reports, and corrective action plan) along with the Data Collection Form to the federal audit clearinghouse. We will coordinate with you the electronic submission and certification. The Data Collection Form and the reporting package must be submitted within the earlier of 30 calendar days after receipt of the auditors' reports or nine months after the end of the audit period.

We will provide copies of our reports to the town; however, management is responsible for distribution of the reports and the financial statements. Unless restricted by law or regulation, or containing privileged and confidential information, copies of our reports are to be made available for public inspection.

The audit documentation for this engagement is the property of Thompson, Price, Scott, Adams and Co., PA and constitutes confidential information. However, subject to applicable laws and regulations, audit documentation and appropriate individuals will be made available upon request and in a timely manner to cognizant agency or its designee, a federal agency providing direct or indirect funding, or the U.S. Government Accountability Office for purposes of a quality review of the audit, to resolve audit findings, or to carry out oversight responsibilities. We will notify you of any such request. If requested, access to such audit documentation will be provided under the supervision of Thompson, Price, Scott, Adams & Co., PA personnel. Furthermore, upon request, we may provide copies of selected audit documentation to the aforementioned parties. These parties may intend, or decide, to distribute the copies or information contained therein to others, including other governmental agencies.

The audit documentation for this engagement will be retained for a minimum of five years after the report release date or for any additional period requested by the cognizant agency. If we are aware that a federal awarding agency, pass-through entity, or auditee is contesting an audit

finding, we will contact the party(ies) contesting the audit finding for guidance prior to destroying the audit documentation.

We expect to begin our audit on approximately July 1, 2020 and to issue our reports no later than October 31, 2020. Gregory S. Adams is the engagement partner and is responsible for supervising the engagement and signing the reports or authorizing another individual to sign them.

Our fee for these services is stated in the LGC approved contract. Any additional work out of the normal scope of the audit will be at our standard hourly rates plus out-of-pocket costs (such as report reproduction, word processing, postage, travel, copies, telephone, etc.). Our standard hourly rates vary according to the degree of responsibility involved and the experience level of the personnel assigned to your audit. Our invoices for these fees will be rendered each month as work progresses and are payable on presentation. In accordance with our firm policies, work may be suspended if your account becomes 60 days or more overdue and may not be resumed until your account is paid in full. If we elect to terminate our services for nonpayment, our engagement will be deemed to have been completed upon written notification of termination, even if we have not completed our report(s). You will be obligated to compensate us for all time expended and to reimburse us for all out-of-pocket costs through the date of termination. The above fee is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the audit. If significant additional time is necessary, we will discuss it with you and arrive at a new fee estimate before we incur the additional costs.

We appreciate the opportunity to be of service to Jones County and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign the enclosed copy and return it to us.

Very truly yours,

Thompson, Price, Scott, Adams & Co., PA

The	Governing Board
of	Primary Government Unit (or charter holder) Jones County
and	Discretely Presented Component Unit (DPCU) (if applicable) NA

*Primary Government Unit, together with DPCU (if applicable), hereinafter referred to as Governmental Unit(s)*

and	Auditor Name Thompson, Price, Scott, Adams & Co., PA
	Auditor Address 4024 Oleander Dr., Suite 103, Wilmington, NC 28403

*Hereinafter referred to as Auditor*

for	Fiscal Year Ending 06/30/20	Audit Report Due Date 10/31/20
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*Must be within four months of FYE*

hereby agree as follows:

1. The Auditor shall audit all statements and disclosures required by U.S. generally accepted auditing standards (GAAS) and additional required legal statements and disclosures of all funds and/or divisions of the Governmental Unit(s). The non-major combining, and individual fund statements and schedules shall be subjected to the auditing procedures applied in the audit of the basic financial statements and an opinion shall be rendered in relation to (as applicable) the governmental activities, the business- type activities, the aggregate DPCUs, each major governmental and enterprise fund, and the aggregate remaining fund information (non-major government and enterprise funds, the internal service fund type, and the fiduciary fund types).

2. At a minimum, the Auditor shall conduct his/her audit and render his/her report in accordance with GAAS. The Auditor shall perform the audit in accordance with *Government Auditing Standards* if required by the State Single Audit Implementation Act, as codified in G.S. 159-34. If required by OMB *Uniform Administration Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance) and the State Single Audit Implementation Act, the Auditor shall perform a Single Audit. This audit and all associated audit documentation may be subject to review by Federal and State agencies in accordance with Federal and State laws, including the staffs of the Office of State Auditor (OSA) and the Local Government Commission (LGC). If the audit requires a federal single audit performed under the requirements found in Subpart F of the Uniform Guidance (§200.501), it is recommended that the Auditor and Governmental Unit(s) jointly agree, in advance of the execution of this contract, which party is responsible for submission of the audit and the accompanying data collection form to the Federal Audit Clearinghouse as required under the Uniform Guidance (§200.512).

If the audit and Auditor communication are found in this review to be substandard, the results of the review may be forwarded to the North Carolina State Board of CPA Examiners (NC State Board).

3. If an entity is determined to be a component of another government as defined by the group audit standards, the entity's auditor shall make a good faith effort to comply in a timely manner with the requests of the group auditor in accordance with AU-6 §600.41 - §600.42.
4. This contract contemplates an unmodified opinion being rendered. If during the process of conducting the audit, the Auditor determines that it will not be possible to render an unmodified opinion on the financial statements of the unit, the Auditor shall contact the LGC staff to discuss the circumstances leading to that conclusion as soon as is practical and before the final report is issued. The audit shall include such tests of the accounting records and such other auditing procedures as are considered by the Auditor to be necessary in the circumstances. Any limitations or restrictions in scope which would lead to a qualification should be fully explained in an attachment to this contract.
5. If this audit engagement is subject to the standards for audit as defined in *Government Auditing Standards*, 2018 revision, issued by the Comptroller General of the United States, then by accepting this engagement, the Auditor warrants that he/she has met the requirements for a peer review and continuing education as specified in *Government Auditing Standards*. The Auditor agrees to provide a copy of the most recent peer review report to the Governmental Unit(s) and the Secretary of the LGC prior to the execution of an audit contract. Subsequent submissions of the report are required only upon report expiration or upon auditor's receipt of an updated peer review report. If the audit firm received a peer review rating other than pass, the Auditor shall not contract with the Governmental Unit(s) without first contacting the Secretary of the LGC for a peer review analysis that may result in additional contractual requirements.

If the audit engagement is not subject to *Government Accounting Standards* or if financial statements are not prepared in accordance with U.S. generally accepted accounting principles (GAAP) and fail to include all disclosures required by GAAP, the Auditor shall provide an explanation as to why in an attachment to this contract or in an amendment.
6. It is agreed that time is of the essence in this contract. All audits are to be performed and the report of audit submitted to LGC staff within four months of fiscal year end. If it becomes necessary to amend this due date or the audit fee, an amended contract along with a written explanation of the delay shall be submitted to the Secretary of the LGC for approval.
7. It is agreed that GAAS include a review of the Governmental Unit's (Units') systems of internal control and accounting as same relate to accountability of funds and adherence to budget and law requirements applicable thereto; that the Auditor shall make a written report, which may or may not be a part of the written report of audit, to the Governing Board setting forth his/her findings, together with his recommendations for improvement. That written report shall include all matters defined as "significant deficiencies and material weaknesses" in AU-C 265 of the *AICPA Professional Standards (Clarified)*. The Auditor shall file a copy of that report with the Secretary of the LGC.
8. All local government and public authority contracts for audit or audit-related work require the approval of the Secretary of the LGC. This includes annual or special audits, agreed upon procedures related to internal controls, bookkeeping or other assistance necessary to prepare the Governmental Unit's (Units') records for audit, financial statement preparation, any finance-related investigations, or any other audit-related work in the State of North Carolina. Approval is not required on contracts and invoices for system improvements and similar services of a non-auditing nature.
9. Invoices for services rendered under these contracts shall not be paid by the Governmental Unit(s) until the invoice has been approved by the Secretary of the LGC. (This also includes any progress billings.) [G.S. 159-34 and 115C-447] All invoices for Audit work shall be submitted in PDF format to the Secretary of the LGC for approval. The invoice marked 'approved' with approval date shall be returned to



the Auditor to present to the Governmental Unit(s) for payment. This paragraph is not applicable to contracts for audits of hospitals.

10. In consideration of the satisfactory performance of the provisions of this contract, the Governmental Unit(s) shall pay to the Auditor, upon approval by the Secretary of the LGC if required, the fee, which includes any costs the Auditor may incur from work paper or peer reviews or any other quality assurance program required by third parties (federal and state grantor and oversight agencies or other organizations) as required under the Federal and State Single Audit Acts. This does not include fees for any pre-issuance reviews that may be required by the NC Association of CPAs (NCACPA) Peer Review Committee or NC State Board of CPA Examiners (see Item 13).

11. If the Governmental Unit(s) has/have outstanding revenue bonds, the Auditor shall submit to LGC staff, either in the notes to the audited financial statements or as a separate report, a calculation demonstrating compliance with the revenue bond rate covenant. Additionally, the Auditor shall submit to LGC staff simultaneously with the Governmental Unit's (Units') audited financial statements any other bond compliance statements or additional reports required by the authorizing bond documents, unless otherwise specified in the bond documents.

12. After completing the audit, the Auditor shall submit to the Governing Board a written report of audit. This report shall include, but not be limited to, the following information: (a) Management's Discussion and Analysis, (b) the financial statements and notes of the Governmental Unit(s) and all of its component units prepared in accordance with GAAP, (c) supplementary information requested by the Governmental Unit(s) or required for full disclosure under the law, and (d) the Auditor's opinion on the material presented. The Auditor shall furnish the required number of copies of the report of audit to the Governing Board upon completion.

13. If the audit firm is required by the NC State Board, the NCACPA Peer Review Committee, or the Secretary of the LGC to have a pre-issuance review of its audit work, there shall be a statement in the engagement letter indicating the pre-issuance review requirement. There also shall be a statement that the Governmental Unit(s) shall not be billed for the pre-issuance review. The pre-issuance review shall be performed prior to the completed audit being submitted to LGC Staff. The pre-issuance review report shall accompany the audit report upon submission to LGC Staff.

14. The Auditor shall submit the report of audit in PDF format to LGC Staff. For audits of units other than hospitals, the audit report should be submitted when (or prior to) submitting the final invoice for services rendered. The report of audit, as filed with the Secretary of the LGC, becomes a matter of public record for inspection, review and copy in the offices of the LGC by any interested parties. Any subsequent revisions to these reports shall be sent to the Secretary of the LGC along with an Audit Report Reissued Form (available on the Department of State Treasurer website). These audited financial statements, excluding the Auditors' opinion, may be used in the preparation of official statements for debt offerings by municipal bond rating services to fulfill secondary market disclosure requirements of the Securities and Exchange Commission and for other lawful purposes of the Governmental Unit(s) without requiring consent of the Auditor. If the LGC Staff determines that corrections need to be made to the Governmental Unit's (Units') financial statements, those corrections shall be provided within three business days of notification unless another deadline is agreed to by LGC staff.

15. Should circumstances disclosed by the audit call for a more detailed investigation by the Auditor than necessary under ordinary circumstances, the Auditor shall inform the Governing Board in writing of the need for such additional investigation and the additional compensation required therefore. Upon approval by the

Secretary of the LGC, this contract may be modified or amended to include the increased time, compensation, or both as may be agreed upon by the Governing Board and the Auditor.

16. If an approved contract needs to be modified or amended for any reason, the change shall be made in writing, on the Amended LGC-205 contract form and pre-audited if the change includes a change in audit fee (pre-audit requirement does not apply to charter schools or hospitals). This amended contract shall be completed in full, including a written explanation of the change, signed and dated by all original parties to the contract. It shall then be submitted to the Secretary of the LGC for approval. No change to the audit contract shall be effective unless approved by the Secretary of the LGC, the Governing Board, and the Auditor.

17. A copy of the engagement letter, issued by the Auditor and signed by both the Auditor and the Governmental Unit(s), shall be attached to this contract, and except for fees, work, and terms not related to audit services, shall be incorporated by reference as if fully set forth herein as part of this contract. In case of conflict between the terms of the engagement letter and the terms of this contract, the terms of this contract shall take precedence. Engagement letter terms that conflict with the contract are deemed to be void unless the conflicting terms of this contract are specifically deleted in Item 28 of this contract. Engagement letters containing indemnification clauses shall not be accepted by LGC Staff.

18. Special provisions should be limited. Please list any special provisions in an attachment.

19. A separate contract should not be made for each division to be audited or report to be submitted. If a DPCU is subject to the audit requirements detailed in the Local Government Budget and Fiscal Control Act and a separate audit report is issued, a separate audit contract is required. If a separate report is not to be issued and the DPCU is included in the primary government audit, the DPCU shall be named along with the parent government on this audit contract. DPCU Board approval date, signatures from the DPCU Board chairman and finance officer also shall be included on this contract.

20. The contract shall be executed, pre-audited (pre-audit requirement does not apply to charter schools or hospitals), and physically signed by all parties including Governmental Unit(s) and the Auditor, then submitted in PDF format to the Secretary of the LGC.

21. The contract is not valid until it is approved by the Secretary of the LGC. The staff of the LGC shall notify the Governmental Unit and Auditor of contract approval by email. The audit should not be started before the contract is approved.

22. Retention of Client Records: Auditors are subject to the NC State Board of CPA Examiners' Retention of Client Records Rule 21 NCAC 08N .0305 as it relates to the provision of audit and other attest services, as well as non-attest services. Clients and former clients should be familiar with the requirements of this rule prior to requesting the return of records.

23. This contract may be terminated at any time by mutual consent and agreement of the Governmental Unit(s) and the Auditor, provided that (a) the consent to terminate is in writing and signed by both parties, (b) the parties have agreed on the fee amount which shall be paid to the Auditor (if applicable), and (c) no termination shall be effective until approved in writing by the Secretary of the LGC.

24. The Governmental Unit's (Units') failure or forbearance to enforce, or waiver of, any right or an event of breach or default on one occasion or instance shall not constitute the waiver of such right, breach or default on any subsequent occasion or instance.

25. There are no other agreements between the parties hereto and no other agreements relative hereto that shall be enforceable unless entered into in accordance with the procedure set out herein and approved by the Secretary of the LGC.

26. E-Verify. Auditor shall comply with the requirements of NCGS Chapter 64 Article 2. Further, if Auditor utilizes any subcontractor(s), Auditor shall require such subcontractor(s) to comply with the requirements of NCGS Chapter 64, Article 2.

27. For all non-attest services, the Auditor shall adhere to the independence rules of the AICPA Professional Code of Conduct and Governmental Auditing Standards, 2018 Revision (as applicable). Financial statement preparation assistance shall be deemed a "significant threat" requiring the Auditor to apply safeguards sufficient to reduce the threat to an acceptable level. If the Auditor cannot reduce the threats to an acceptable level, the Auditor cannot complete the audit. If the Auditor is able to reduce the threats to an acceptable level, the documentation of this determination, including the safeguards applied, must be included in the audit workpapers.

All non-attest service(s) being performed by the Auditor that are necessary to perform the audit must be identified and included in this contract. The Governmental Unit shall designate an individual with the suitable skills, knowledge, and/or experience (SKE) necessary to oversee the services and accept responsibility for the results of the services performed. If the Auditor is able to identify an individual with the appropriate SKE, s/he must document and include in the audit workpapers how he/she reached that conclusion. If the Auditor determines that an individual with the appropriate SKE cannot be identified, the Auditor cannot perform both the non-attest service(s) and the audit. See "Fees for Audit Services" page of this contract to disclose the person identified as having the appropriate SKE for the Governmental Unit.

28. Applicable to charter school contracts only: No indebtedness of any kind incurred or created by the charter school shall constitute an indebtedness of the State or its political subdivisions, and no indebtedness of the charter school shall involve or be secured by the faith, credit, or taxing power of the State or its political subdivisions.

29. All of the above paragraphs are understood and shall apply to this contract, except the following numbered paragraphs shall be deleted (See Item 16 for clarification).

30. The process for submitting contracts, audit reports and invoices is subject to change. Auditors and units should use the submission process and instructions in effect at the time of submission. Refer to the N.C. Department of State Treasurer website at <https://www.nctreasurer.com/slg/Pages/Audit-Forms-and-Resources.aspx>.

31. All communications regarding audit contract requests for modification or official approvals will be sent to the email addresses provided on the signature pages that follow.

32. Modifications to the language and terms contained in this contract form (LGC-205) are not allowed.

## FEES FOR AUDIT SERVICES

1. For all non-attest services, the Auditor shall adhere to the independence rules of the AICPA Professional Code of Conduct (as applicable) and *Governmental Auditing Standards, 2018 Revision*. Refer to Item 27 of this contract for specific requirements. The following information must be provided by the Auditor; contracts presented to the LGC without this information will not be approved.

Financial statements were prepared by: ☐ Auditor ☐ Governmental Unit ☐ Third Party

If applicable: Individual at Governmental Unit designated to have the suitable skills, knowledge, and/or experience (SKE) necessary to oversee the non-attest services and accept responsibility for the results of these services:

Name:

Title and Unit / Company:

Email Address:

2. Fees may not be included in this contract for work performed on Annual Financial Information Reports (AFIRs), Form 990s, or other services not associated with audit fees and costs. Such fees may be included in the engagement letter but may not be included in this contract or in any invoices requiring approval of the LGC. See Items 8 and 13 for details on other allowable and excluded fees.

3. Prior to submission of the completed audited financial report, applicable compliance reports and amended contract (if required) the Auditor may submit invoices for approval for services rendered, not to exceed 75% of the total of the stated fees below. If the current contracted fee is not fixed in total, invoices for services rendered may be approved for up to 75% of the prior year billings. Should the 75% cap provided below conflict with the cap calculated by LGC staff based on the prior year billings on file with the LGC, the LGC calculation prevails. All invoices for services rendered in an audit engagement as defined in 20 NCAC 3 .0503 shall be submitted to the Commission for approval before any payment is made. Payment before approval is a violation of law. (This paragraph not applicable to contracts and invoices associated with audits of hospitals).

## PRIMARY GOVERNMENT FEES

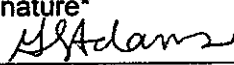
Primary Government Unit	Jones County
Audit Fee	\$ 44750.00
<b>Additional Fees Not Included in Audit Fee:</b>	
Fee per Major Program	\$
Writing Financial Statements	\$ 4750.00
All Other Non-Attest Services	\$
<b>75% Cap for Interim Invoice Approval</b> (not applicable to hospital contracts)	\$ 37,125.00

## DPCU FEES (if applicable)

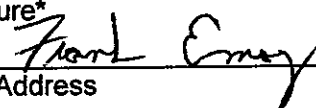
Discretely Presented Component Unit	NA
Audit Fee	\$
<b>Additional Fees Not Included in Audit Fee:</b>	
Fee per Major Program	\$
Writing Financial Statements	\$
All Other Non-Attest Services	\$
<b>75% Cap for Interim Invoice Approval</b> (not applicable to hospital contracts)	\$

## SIGNATURE PAGE

## AUDIT FIRM

Audit Firm*	
Thompson, Price, Scott, Adams & Co., PA	
Authorized Firm Representative (typed or printed)*	Signature*
Gregory S Adams, CPA	
Date*	Email Address*
4-3-2020	gsadams@tpsa.co

## GOVERNMENTAL UNIT

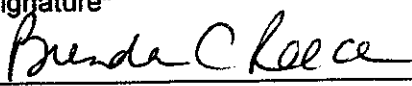
Governmental Unit*	
Jones County	
Date Primary Government Unit Governing Board Approved Audit Contract* (G.S.159-34(a) or G.S.115C-447(a))	
3/16/2020	
Mayor/Chairperson (typed or printed)*	Signature*
Frank Emory, Chairman	
Date	Email Address
3/16/2020	femory@jonescountync.gov

Chair of Audit Committee (typed or printed, or "NA")	Signature
NA	
Date	Email Address

## GOVERNMENTAL UNIT – PRE-AUDIT CERTIFICATE

Required by G.S. 159-28(a1) or G.S. 115C-441(a1).  
Not applicable to hospital contracts.

*This instrument has been pre-audited in the manner required by The Local Government Budget and Fiscal Control Act or by the School Budget and Fiscal Control Act.*

Primary Governmental Unit Finance Officer* (typed or printed)	Signature*
Brenda Reece, Finance Officer	
Date of Pre-Audit Certificate*	Email Address*
3/16/2020	breece@jonescountync.gov

**SIGNATURE PAGE – DPCU**  
(complete only if applicable)

**DISCRETELY PRESENTED COMPONENT UNIT**

DPCU*	
NA	
Date DPCU Governing Board Approved Audit Contract* (Ref: G.S. 159-34(a) or G.S. 115C-447(a))	
DPCU Chairperson (typed or printed)*	Signature*
Date*	Email Address*

Chair of Audit Committee (typed or printed, or "NA")	Signature
Date	Email Address

**DPCU – PRE-AUDIT CERTIFICATE**

Required by G.S. 159-28(a1) or G.S. 115C-441(a1).  
Not applicable to hospital contracts.

*This instrument has been pre-audited in the manner required by The Local Government Budget and Fiscal Control Act or by the School Budget and Fiscal Control Act.*

DPCU Finance Officer (typed or printed)*	Signature*
Date of Pre-Audit Certificate*	Email Address*

Remember to print this form, and obtain all  
required signatures prior to submission.

**PRINT**



Thompson, Price, Scott, Adams & Co., P.A.  
4024 Oleander Drive Suite 3  
Wilmington, North Carolina 28403  
Telephone (910) 791-4872  
Fax (910) 395-4872

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03/02/2020

To Whom It May Concern:

If you could, at your earliest convenience, sign the following audit contract and engagement letter and mail it directly back to us in the preaddressed envelope . It is also important that you write in the date the governing board approved this audit contract in the bottom left hand corner on the signature page, this is a requirement for the contract to be approved by the Local Government Commission. Also include mayor/chairpersons email.

If needed the standard rates for additional bookkeeping services, during an audit, is \$75.00 per hour.

If you have any questions, please don't hesitate to call.

Sincerely,

*Thompson, Price, Scott, Adams & Co., P.A.*

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Thompson, Price, Scott, Adams & Co., P.A.



Thompson, Price, Scott, Adams & Co., P.A.  
4024 Oleander Drive Suite 3  
Wilmington, North Carolina 28403  
Telephone (910) 791-4872  
Fax (910) 395-4872

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January 1, 2020

Jones County  
418 Hwy 58 N., Unit A  
Trenton, NC 28585

We are pleased to confirm our understanding of the services we are to provide Jones County for the year ended June 30, 2020. We will audit the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component unit, each major fund, and the aggregate remaining fund information, including the related notes to the financial statements, which collectively comprise the basic financial statements, of Jones County as of and for the year ended June 30, 2020. Accounting standards generally accepted in the United States of America provide for certain required supplementary information (RSI), such as management's discussion and analysis (MD&A), to supplement Jones County's basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. As part of our engagement, we will apply certain limited procedures to Jones County's RSI in accordance with auditing standards generally accepted in the United States of America. These limited procedures will consist of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We will not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance. The following RSI is required by generally accepted accounting principles and will be subjected to certain limited procedures, but will not be audited:

- 1) Management's Discussion and Analysis.
- 2) Net Pension Asset/Liability RSI
- 3) OPEB

We have also been engaged to report on supplementary information other than RSI that accompanies Jones County's financial statements. We will subject the following supplementary information to the auditing procedures applied in our audit of the financial statements and



certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America, and we will provide an opinion on it in relation to the financial statements as a whole:

- 1) Schedule of expenditures of federal awards.
- 2) Budget to actual schedules
- 3) Individual Fund Statements
- 4) Supporting Schedules and Combining Fund Statements

### **Audit Objectives**

The objective of our audit is the expression of opinions as to whether your financial statements are fairly presented, in all material respects, in conformity with U.S. generally accepted accounting principles and to report on the fairness of the supplementary information referred to in the second paragraph when considered in relation to the financial statements as a whole. The objective also includes reporting on—

- Internal control over financial reporting and compliance with provisions of laws, regulations, contracts, and award agreements, noncompliance with which could have a material effect on the financial statements in accordance with *Government Auditing Standards*.
- Internal control over compliance related to major programs and an opinion (or disclaimer of opinion) on compliance with federal statutes, regulations, and the terms and conditions of federal awards that could have a direct and material effect on each major program in accordance with the Single Audit Act Amendments of 1996 and Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance).

The *Government Auditing Standards* report on internal control over financial reporting and on compliance and other matters will include a paragraph that states that (1) the purpose of the report is solely to describe the scope of testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance, and (2) the report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. The Uniform Guidance report on internal control over compliance will include a paragraph that states that the purpose of the report on internal control over compliance is solely to describe the scope of testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Both reports will state that the report is not suitable for any other purpose.

Our audit will be conducted in accordance with auditing standards generally accepted in the United States of America; the standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; the Single Audit Act Amendments of 1996; and the provisions of the Uniform Guidance, and will include tests of accounting records, a determination of major program(s) in accordance with the Uniform Guidance, and other procedures we consider necessary to enable us to express such opinions.

We will issue written reports upon completion of our Single Audit. Our reports will be addressed to Commissioners of Jones County. We cannot provide assurance that unmodified opinions will be expressed. Circumstances may arise in which it is necessary for us to modify our opinions or add emphasis-of-matter or other-matter paragraphs. If our opinions are other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed opinions, we may decline to express opinions or issue reports, or we may withdraw from this engagement.

#### **Audit Procedures—General**

An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; therefore, our audit will involve judgment about the number of transactions to be examined and the areas to be tested. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements. We will plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the government or to acts by management or employees acting on behalf of the government. Because the determination of abuse is subjective, *Government Auditing Standards* do not expect auditors to provide reasonable assurance of detecting abuse.

Because of the inherent limitations of an audit, combined with the inherent limitations of internal control, and because we will not perform a detailed examination of all transactions, there is a risk that material misstatements or noncompliance may exist and not be detected by us, even though the audit is properly planned and performed in accordance with U.S. generally accepted auditing standards and *Government Auditing Standards*. In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements or major programs. However, we will inform the appropriate level of management of any material errors, any fraudulent financial reporting, or misappropriation of assets that come to our attention. We will also inform the appropriate level of management of any violations of laws or governmental regulations that come to our attention, unless clearly inconsequential, and of any material abuse that comes to our attention. We will include such matters in the reports required for a Single Audit. Our responsibility as auditors is limited to the period covered by our audit and does not extend to any later periods for which we are not engaged as auditors.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts, and may include tests of the physical existence of inventories, and direct confirmation of receivables and certain other assets and liabilities by correspondence with selected individuals, funding sources, creditors, and financial institutions. We will request written representations from your attorneys as part of the engagement, and they may bill you for responding to this inquiry. At the conclusion of our audit, we will require certain written representations from you about your responsibilities for the financial statements; schedule of expenditures of federal awards; federal award programs; compliance with laws, regulations, contracts, and grant agreements; and other responsibilities required by generally accepted auditing standards.

### **Audit Procedures—Internal Control**

Our audit will include obtaining an understanding of the government and its environment, including internal control, sufficient to assess the risks of material misstatement of the financial statements and to design the nature, timing, and extent of further audit procedures. Tests of controls may be performed to test the effectiveness of certain controls that we consider relevant to preventing and detecting errors and fraud that are material to the financial statements and to preventing and detecting misstatements resulting from illegal acts and other noncompliance matters that have a direct and material effect on the financial statements. Our tests, if performed, will be less in scope than would be necessary to render an opinion on internal control and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to *Government Auditing Standards*.

As required by the Uniform Guidance, we will perform tests of controls over compliance to evaluate the effectiveness of the design and operation of controls that we consider relevant to preventing or detecting material noncompliance with compliance requirements applicable to each major federal award program. However, our tests will be less in scope than would be necessary to render an opinion on those controls and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to the Uniform Guidance.

An audit is not designed to provide assurance on internal control or to identify significant deficiencies or material weaknesses. However, during the audit, we will communicate to management and those charged with governance internal control related matters that are required to be communicated under AICPA professional standards, *Government Auditing Standards*, and the Uniform Guidance.

### **Audit Procedures—Compliance**

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of Jones County's compliance with provisions of applicable laws, regulations, contracts, and agreements, including grant agreements. However, the objective of those procedures will not be to provide an opinion on overall compliance and we will not express such an opinion in our report on compliance issued pursuant to *Government Auditing Standards*.

The Uniform Guidance requires that we also plan and perform the audit to obtain reasonable assurance about whether the auditee has complied with federal statutes, regulations, and the terms and conditions of federal awards applicable to major programs. Our procedures will consist of tests of transactions and other applicable procedures described in the *OMB Compliance Supplement* for the types of compliance requirements that could have a direct and material effect on each of Jones County's major programs. The purpose of these procedures will be to express an opinion on Jones County's compliance with requirements applicable to each of its major programs in our report on compliance issued pursuant to the Uniform Guidance.

### **Other Services**

We will also assist in preparing the financial statements, schedule of expenditures of federal awards, and related notes of Jones County in conformity with U.S. generally accepted accounting principles and the Uniform Guidance based on information provided by you. This nonaudit service do not constitute an audit under *Government Auditing Standards* and such services will not be conducted in accordance with *Government Auditing Standards*. We will

perform the services in accordance with applicable professional standards. The other services are limited to the financial statements, schedule of expenditures of federal awards, and related notes services previously defined. We, in our sole professional judgment, reserve the right to refuse to perform any procedure or take any action that could be construed as assuming management responsibilities.

#### **Management Responsibilities**

Management is responsible for (1) establishing and maintaining effective internal controls, including internal controls over federal awards, and for evaluating and monitoring ongoing activities, to help ensure that appropriate goals and objectives are met; (2) following laws and regulations; (3) ensuring that there is reasonable assurance that government programs are administered in compliance with compliance requirements; and (4) ensuring that management and financial information is reliable and properly reported. Management is also responsible for implementing systems designed to achieve compliance with applicable laws, regulations, contracts, and grant agreements. You are also responsible for the selection and application of accounting principles; for the preparation and fair presentation of the financial statements, schedule of expenditures of federal awards, and all accompanying information in conformity with U.S. generally accepted accounting principles; and for compliance with applicable laws and regulations (including federal statutes) and the provisions of contracts and grant agreements (including award agreements). Your responsibilities also include identifying significant contractor relationships in which the contractor has responsibility for program compliance and for the accuracy and completeness of that information.

Management is also responsible for making all financial records and related information available to us and for the accuracy and completeness of that information. You are also responsible for providing us with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, (2) access to personnel, accounts, books, records, supporting documentation, and other information as needed to perform an audit under the Uniform Guidance, (3) additional information that we may request for the purpose of the audit, and (4) unrestricted access to persons within the government from whom we determine it necessary to obtain audit evidence.

Your responsibilities include adjusting the financial statements to correct material misstatements and confirming to us in the management representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements as a whole.

You are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the government involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud could have a material effect on the financial statements. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the government received in communications from employees, former employees, grantors, regulators, or others. In addition, you are responsible for identifying and ensuring that the government complies with applicable laws, regulations, contracts, agreements, and grants. Management is also responsible for taking timely and appropriate steps to remedy fraud and noncompliance with provisions of laws, regulations, contracts, and grant agreements, or abuse that we report. Additionally, as required by the Uniform Guidance, it is management's responsibility to evaluate and monitor noncompliance with federal statutes,

regulations, and the terms and conditions of federal awards; take prompt action when instances of noncompliance are identified including noncompliance identified in audit findings; promptly follow up and take corrective action on reported audit findings; and prepare a summary schedule of prior audit findings and a separate corrective action plan. The summary schedule of prior audit findings should be available for our review on the date of the audit report.

You are responsible for identifying all federal awards received and understanding and complying with the compliance requirements and for the preparation of the schedule of expenditures of federal awards (including notes and noncash assistance received) in conformity with the Uniform Guidance. You agree to include our report on the schedule of expenditures of federal awards in any document that contains and indicates that we have reported on the schedule of expenditures of federal awards. You also agree to include the audited financial statements with any presentation of the schedule of expenditures of federal awards that includes our report thereon. Your responsibilities include acknowledging to us in the written representation letter that (1) you are responsible for presentation of the schedule of expenditures of federal awards in accordance with the Uniform Guidance; (2) you believe the schedule of expenditures of federal awards, including its form and content, is stated fairly in accordance with the Uniform Guidance; (3) the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the schedule of expenditures of federal awards.

You are also responsible for the preparation of the other supplementary information, which we have been engaged to report on, in conformity with U.S. generally accepted accounting principles. You agree to include our report on the supplementary information in any document that contains, and indicates that we have reported on, the supplementary information. You also agree to include the audited financial statements with any presentation of the supplementary information that includes our report thereon. Your responsibilities include acknowledging to us in the written representation letter that (1) you are responsible for presentation of the supplementary information in accordance with GAAP; (2) you believe the supplementary information, including its form and content, is fairly presented in accordance with GAAP; (3) the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the supplementary information.

Management is responsible for establishing and maintaining a process for tracking the status of audit findings and recommendations. Management is also responsible for identifying and providing report copies of previous financial audits, attestation engagements, performance audits, or other studies related to the objectives discussed in the Audit Objectives section of this letter. This responsibility includes relaying to us corrective actions taken to address significant findings and recommendations resulting from those audits, attestation engagements, performance audits, or studies. You are also responsible for providing management's views on our current findings, conclusions, and recommendations, as well as your planned corrective actions, for the report, and for the timing and format for providing that information.

You agree to assume all management responsibilities relating to the financial statements, schedule of expenditures of federal awards, and related notes, and any other nonaudit services we provide. You will be required to acknowledge in the management representation letter our

assistance with preparation of the financial statements, schedule of expenditures of federal awards, and related notes, financial statements, schedule of expenditures of federal awards, and related notes prior to their issuance and have accepted responsibility for them. Further, you agree to oversee the nonaudit services by designating an individual, preferably from senior management, with suitable skill, knowledge, or experience; evaluate the adequacy and results of those services; and accept responsibility for them.

#### **Engagement Administration, Fees, and Other**

We may from time to time, and depending on the circumstances, use third-party service providers in serving your account. We may share confidential information about you with these service providers, but remain committed to maintaining the confidentiality and security of your information. Accordingly, we maintain internal policies, procedures, and safeguards to protect the confidentiality of your personal information. In addition, we will secure confidentiality agreements with all service providers to maintain the confidentiality of your information and we will take reasonable precautions to determine that they have appropriate procedures in place to prevent the unauthorized release of your confidential information to others. In the event that we are unable to secure an appropriate confidentiality agreement, you will be asked to provide your consent prior to the sharing of your confidential information with the third-party service provider. Furthermore, we will remain responsible for the work provided by any such third-party service providers.

At the conclusion of the engagement, we will complete the appropriate sections of the Data Collection Form that summarizes our audit findings. It is management's responsibility to electronically submit the reporting package (including financial statements, schedule of expenditures of federal awards, summary schedule of prior audit findings, auditors' reports, and corrective action plan) along with the Data Collection Form to the federal audit clearinghouse. We will coordinate with you the electronic submission and certification. The Data Collection Form and the reporting package must be submitted within the earlier of 30 calendar days after receipt of the auditors' reports or nine months after the end of the audit period.

We will provide copies of our reports to the town; however, management is responsible for distribution of the reports and the financial statements. Unless restricted by law or regulation, or containing privileged and confidential information, copies of our reports are to be made available for public inspection.

The audit documentation for this engagement is the property of Thompson, Price, Scott, Adams and Co., PA and constitutes confidential information. However, subject to applicable laws and regulations, audit documentation and appropriate individuals will be made available upon request and in a timely manner to cognizant agency or its designee, a federal agency providing direct or indirect funding, or the U.S. Government Accountability Office for purposes of a quality review of the audit, to resolve audit findings, or to carry out oversight responsibilities. We will notify you of any such request. If requested, access to such audit documentation will be provided under the supervision of Thompson, Price, Scott, Adams & Co., PA personnel. Furthermore, upon request, we may provide copies of selected audit documentation to the aforementioned parties. These parties may intend, or decide, to distribute the copies or information contained therein to others, including other governmental agencies.

The audit documentation for this engagement will be retained for a minimum of five years after the report release date or for any additional period requested by the cognizant agency. If we are aware that a federal awarding agency, pass-through entity, or auditee is contesting an audit

finding, we will contact the party(ies) contesting the audit finding for guidance prior to destroying the audit documentation.

We expect to begin our audit on approximately July 1, 2020 and to issue our reports no later than October 31, 2020. Gregory S. Adams is the engagement partner and is responsible for supervising the engagement and signing the reports or authorizing another individual to sign them.

Our fee for these services is stated in the LGC approved contract. Any additional work out of the normal scope of the audit will be at our standard hourly rates plus out-of-pocket costs (such as report reproduction, word processing, postage, travel, copies, telephone, etc.). Our standard hourly rates vary according to the degree of responsibility involved and the experience level of the personnel assigned to your audit. Our invoices for these fees will be rendered each month as work progresses and are payable on presentation. In accordance with our firm policies, work may be suspended if your account becomes 60 days or more overdue and may not be resumed until your account is paid in full. If we elect to terminate our services for nonpayment, our engagement will be deemed to have been completed upon written notification of termination, even if we have not completed our report(s). You will be obligated to compensate us for all time expended and to reimburse us for all out-of-pocket costs through the date of termination. The above fee is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the audit. If significant additional time is necessary, we will discuss it with you and arrive at a new fee estimate before we incur the additional costs.

We appreciate the opportunity to be of service to Jones County and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign the enclosed copy and return it to us.

Very truly yours,

Thompson, Price, Scott, Adams & Co., PA

RESPONSE:

This letter correctly sets forth the understanding of Jones County.

Management signature: Zy HWA

Title: County Manager

Date: 3-17-20

Governance signature: Frank Emery

Title: Chairman

Date: 3-17-20

Auditor signature: M. Adams

Title: auditor

Date: 4-3-2020



## Budget Amendment

Date: 3/16/2020

Fund: Fund 66 - Water Construction Fund

Fiscal Year: 2019-2020

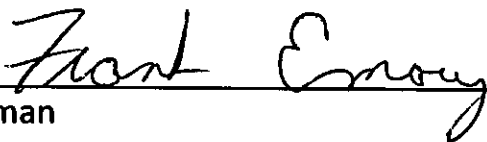
Amendment #24

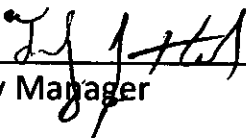
**Increase Revenue**


Water Construction	GoldenLeaf - Forest Glen Project	66-0213-4904-11	23,132.00
<b>Total Increase in Revenue</b>			<b>23,132.00</b>


**Increase Expenditures**

GoldenLeaf - Forest Glen	Engineering	66-8173-5199-09	3,500.00
GoldenLeaf - Forest Glen	Construction	66-8173-5912-18	16,392.00
GoldenLeaf - Forest Glen	Additional Services	66-8173-5912-27	3,240.00
<b>Total Increase in Expenditures</b>			<b>23,132.00</b>

  
Chairman

  
County Manager

  
Clerk to the Board

  
Finance Officer

# Budget Amendment

Date: 3/16/2020

Fund: Fund 22 - HMPG

Fiscal Year: 2019-2020

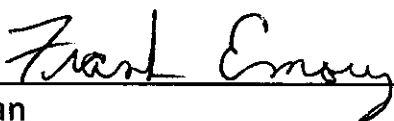
Amendment #25

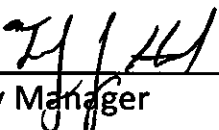
## Increase Revenue

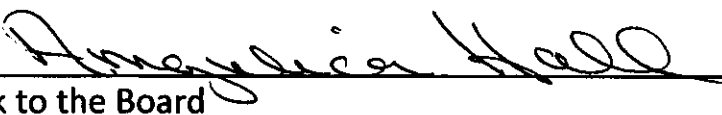
Restricted Other	HMGP 4285-45	22-0213-4498-08	610,770.00
Restricted Other	HMGP 4285-46	22-0213-4498-09	141,908.00
<b>Total Increase in Revenue</b>			<b>752,678.00</b>

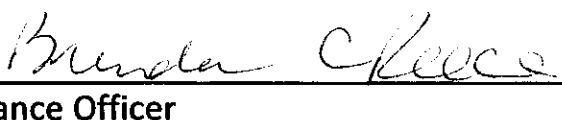
## Increase Expenditures

HMGP 4285-45	Legal Other	22-4979-5192-01	10,250.00
HMGP 4285-45	Survey	22-4979-5199-11	7,080.00
HMGP 4285-45	Appraisal	22-4979-5199-32	3,920.00
HMGP 4285-45	Acquisition	22-4979-5700-00	480,312.00
HMGP 4285-45	Demolition	22-4979-5700-01	80,124.00
HMGP 4285-45	Admin	22-4979-5912-05	29,084.00
HMGP 4285-46	Legal Other	22-4980-5192-01	550.00
HMGP 4285-46	Engineer	22-4980-5199-09	14,500.00
HMGP 4285-46	Inspection	22-4980-5199-10	2,500.00
HMGP 4285-46	Elevation	22-4980-5199-30	106,100.00
HMGP 4285-46	Analysis	22-4980-5199-31	3,500.00
HMGP 4285-46	Admin	22-4980-5912-05	10,258.00
HMGP 4285-46	Relocation	22-4980-5912-08	4,500.00
<b>Total Increase in Expenditures</b>			<b>752,678.00</b>

  
Chairman

  
County Manager

  
Clerk to the Board

  
Finance Officer

# Budget Amendment

Date: 3/16/2020

Fund: General Fund

Fiscal Year: 2019-2020

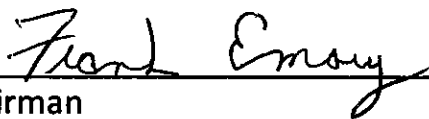
Amendment #26

## Increase Revenue

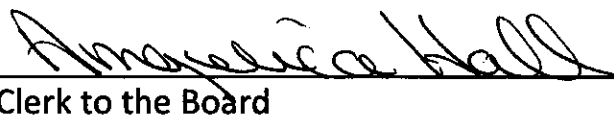
Building Inspections	Building Permits - Building	11-0300-4343-00	6,500.00
<b>Total Decrease</b>			<b>6,500.00</b>

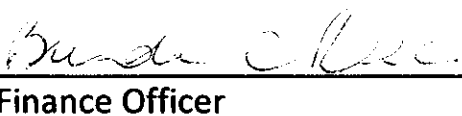
## Increase Expenditures

Building Inspections	Capital - Under \$5000	11-4330-5500-00	1,000.00
Building Inspections	Meals	11-4330-5311-01	200.00
Building Inspections	Education Expenses	11-4330-5395-00	500.00
Building Inspections	Bulk Fuel	11-4330-5251-01	500.00
Building Inspections	Mileage	11-4330-5311-00	1,000.00
Building Inspections	Contract Maintenance	11-4330-5440-00	200.00
Building Inspections	Salaries - Part-time	11-4330-5126-00	3,000.00
Building Inspections	FICA	11-4330-5181-00	100.00
<b>Total Increase in Expenditures</b>			<b>6,500.00</b>

  
Chairman

  
County Manager

  
Clerk to the Board

  
Finance Officer

## Budget Amendment

Date: 3/16/2020  
 Fund: General Fund  
 Fiscal Year: 2019-2020 Amendment #27

### Increase Revenue

Restricted Other	FEMA - Florence	11-0213-4433-02	90,000.00
Restricted Other	FEMA - Dorian	11-0213-4433-13	53,313.00
Interest	Interest	11-0500-4831-00	3,122.00
Restricted DSS	Low Income Energy Assistance	11-0212-4586-16	7,942.00
<b>Total Increase</b>			<b>154,377.00</b>

### Increase Expenditures

Non-Departmental	Hurricane Dorian Expenses	11-6600-5299-44	300.00
Non-Departmental	Disaster Expenses - Florence	11-6600-5299-38	90,000.00
Non-Departmental	ABC Board Expenses	11-6600-5299-50	1,000.00
EMS	Salaries	11-4370-5121-00	10,000.00
EMS	Retirement	11-4370-5182-00	2,000.00
EMS Management	Salaries	11-4371-5121-00	1,000.00
EMS Management	Overtime	11-4371-5122-00	1,300.00
EMS Management	FICA	11-4371-5181-00	30.00
EMS Management	Retirement	11-4371-5182-00	200.00
Jail	Salaries	11-4320-5121-00	3,500.00
Jail	FICA	11-4320-5181-00	200.00
Sheriff	Overtime	11-4310-5122-00	1,500.00
Sheriff	Law Officers Retirement	11-4310-5184-00	1,500.00
Sheriff	Retirement	11-4310-5182-00	150.00
Sheriff	Salaries - Part time	11-4310-5126-00	30,000.00
Governing Body	Board Members - Salary	11-4110-5170-00	800.00
Governing Body	FICA	11-4110-5181-00	110.00
Register of Deeds	Salaries	11-4180-5126-00	950.00
Register of Deeds	Retirement	11-4180-5182-00	75.00
Finance	Salaries	11-4130-5121-00	400.00
Finance	Retirement	11-4130-5182-00	300.00
Landfill	Salaries	11-4710-5121-00	200.00
Landfill	Retirement	11-4710-5182-00	40.00
Soil & Water Conserv	Salaries	11-4960-5121-00	800.00
Soil & Water Conserv	Retirement	11-4960-5182-00	80.00
Low Income Energy Assistance	LIEAP Payments	11-5481-5298-10	7,942.00
<b>Total Increase in Expenditures</b>			<b>154,377.00</b>

Frank Emory

Chairman

J. H. Co

County Manager

Amberia Hall

Clerk to the Board

Brenda C. Reese

Finance Officer

# Budget Amendment

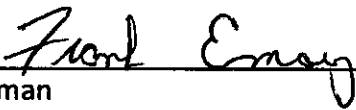
Date: 3/16/2020  
Fund: Fund 26 - Tax Revaluation Fund  
Fiscal Year: 2019-2020 Amendment #28

## Decrease Revenue

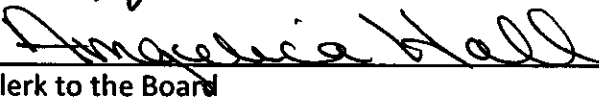
Transfer	Transfer from General Fund	26-0700-4986-11	31,250.00
Total Decrease			31,250.00

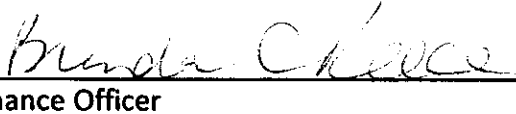
## Increase Fund Balance

Fund Balance	Fund Balance	26-0991-4991-00	31,250.00
Total Increase			31,250.00

  
Chairman

  
County Manager

  
Clerk to the Board

  
Finance Officer

## Budget Amendment

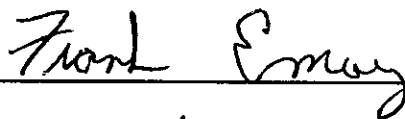
Date: 3/16/2020  
Fund: General Fund  
Fiscal Year: 2019-2020  
Amendment #29

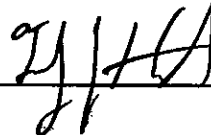
### Decrease Expenditure

Tax Department	Property Tax Reval	11-4140-5661-00	31,250.00
<b>Total Decrease</b>			<b>31,250.00</b>

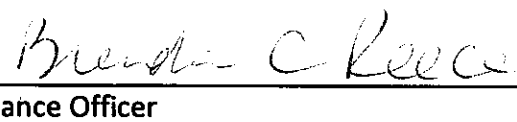
### Increase Expenditures

Transfer to Property Reval	Transfers	11-7800-5981-26	31,250.00
<b>Total Increase</b>			<b>31,250.00</b>

  
Chairman

  
County Manager

  
Clerk to the Board

  
Finance Officer

## Budget Amendment

Date: 3/16/2020  
 Fund: 30 - 36 - Fire Districts  
 Fiscal Year: 2019-2020 Amendment #30

### Increase Revenue

Comfort Fire District	Collections	30-0110-4111-05	6,600.00
Comfort Fire District	RMV Collections	30-0110-4111-06	250.00
Hargetts Crossroads	Collections	31-0110-4111-05	8,841.00
Hargetts Crossroads	RMV Collections	31-0110-4111-06	750.00
Maysville Fire	Collections	32-0110-4111-05	4,000.00
Maysville Fire	RMV Collections	32-0110-4111-06	200.00
Pollocksville Fire	Collections	33-0110-4111-05	17,000.00
Pollocksville Fire	RMV Collections	33-0110-4111-06	900.00
Trenton Fire District	Collections	34-0110-4111-05	14,500.00
Trenton Fire District	RMV Collections	34-0110-4111-06	650.00
Wyse Fork Fire	Collections	35-0110-4111-05	3,600.00
Township 7 Fire	Collections	36-0110-4111-05	3,400.00
Township 7 Fire	RMV Collections	36-0110-4111-06	100.00
<b>TOTAL</b>			<b>60,791.00</b>

### Increase Expenditures

Comfort Fire District	Tax Collections	30-6166-5300-18	6,600.00
Comfort Fire District	RMV Collections	30-6167-5300-18	250.00
Hargetts Crossroads	Tax Collections	31-6166-5300-19	8,841.00
Hargetts Crossroads	RMV Collections	31-6167-5300-19	750.00
Maysville Fire	Tax Collections	32-6166-5300-20	4,000.00
Maysville Fire	RMV Collections	32-6167-5300-20	200.00
Pollocksville Fire	Tax Collections	33-6166-5300-21	17,000.00
Pollocksville Fire	RMV Collections	33-6167-5300-21	900.00
Trenton Fire District	Tax Collections	34-6166-5300-22	14,500.00
Trenton Fire District	RMV Collections	34-6167-5300-22	650.00
Wyse Fork Fire	Tax Collections	35-6166-5300-23	3,600.00
Township 7 Fire	Tax Collections	36-6166-5300-24	3,400.00
Township 7 Fire	RMV Collections	36-6167-5300-24	100.00
<b>TOTAL</b>			<b>60,791.00</b>

Chairman

County Manager

Clerk to the Board

Finance Officer



# Budget Amendment

Date: 3/16/2020

Fund: General Fund

Fiscal Year: 2019-2020

Amendment #31

## Increase Revenue

Fund Balance	Revolving Loan Fund Balance	11-0991-4991-00	4,450.00
Total Decrease			4,450.00

## Increase Expenditures

Economic Development	Contract Maintenance	11-4920-5440-00	4,450.00
Total Increase in Expenditures			4,450.00

Chairman

*Frank Emery*

County Manager

*TJH*

Clerk to the Board

*Angelica Hall*

Finance Officer

*Braden Cleece*

## EXHIBIT D

**JNB Tek LLC**73 Main Street  
Maysville, NC 28555

Date 3/11/2020

Estimate # 2394

## Name / Address

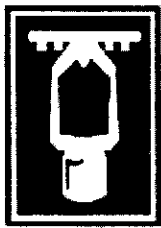
County of Jones  
Attn: Franky Howard  
418 Highway 58 North, Unit A  
Trenton, NC 28585

Item	Description	Qty	Rate	Total
Lenovo Laptop	<del>Bldg Inspections</del> A9 Laptop 15" Screen 240GB SSD 8GB DDR4	1	449.00	449.00T
Windows 10 64-bit	Windows 10 64-bit license Professional Labor/Installation billed hourly	1	150.00	150.00T

Thanks for your consideration  
I authorize the work  
on this quote to begin.

Subtotal \$599.00  
Sales Tax (7.0%) \$41.93  
Total \$640.93

JNB Tek LLC



# Crawford

## SPRINKLER CO.

OF RALEIGH, INC

### EXHIBIT E

2725 S. Saunders St.  
Raleigh NC 27603  
(919) 828-9346

**Quote No.** 1119005  
**Type** Construction  
**Prepared By** Tim Meyer  
**Created On** 03/05/2020  
**Valid Until** 04/30/2020

**Quote For** Jones County (JO33)  
Jones County  
134-B Industrial Park Dr  
Trenton NC 28585  
3014712942

## Description of Work

We are pleased to offer you our quotation for providing fire sprinkler system additions and alterations at the above referenced project.

Our price includes the following:

- Install (4) Dry Pendant Sprinkler Heads in 24' x 24' Cooler, (1) Dry Pendant Sprinkler Head in 5' x 7' Cooler, and (2) Chrome Semi Recessed Sprinkler Heads in Dressing/Locker Rooms.
- All material, equipment, taxes, and labor needed to up-fit an existing wet sprinkler system at the above referenced project, based on site visit, City guidelines and NFPA 13 standards.
- Shop drawings by a NICET Level III designer for permitting.
- Add and/or relocate sprinklers based on a Light or Ordinary Hazard Occupancy.
- Drain down system and put back in service each day.
- Inspections and acceptance testing.
- One-year limited warranty.

We have not included:

- Permit/ Inspection Fees.
- Any additional work outside tenant space, or not listed in scope above.
- Raising and/or modifying existing branch lines and main piping.
- Holes in ceiling tiles and/or installing ceiling tiles.
- Alarm panels, systems, control wiring, etc.
- Correcting any existing code deficiencies.
- Sprinklers in fixtures and/or cabinets.
- Protecting sprinklers from painting.
- Painting of pipe and/or equipment.
- Overtime labor and/or night work.
- Sprinklers at exterior canopies.
- Seismic Bracing and/or design.
- Sprinklers above ceilings.
- Shut down fees if any.
- Fire extinguishers.
- Fire caulking.
- Access panels.

All work shall be done during a normal (40) hour per week work schedule (M-Th 7am-5pm). No overtime is included for Engineering, Shop Drawings, Fabrication or Installation. Any overtime labor required to meet an accelerated or compressed schedule must be agreed to in writing prior to the work being done.

No purchasing of materials, fabrication of piping, or installation shall commence until all necessary approvals on plans and submittals are received. Slowness or delays in the approval process may cause delays in the project.

Sprinkler piping location is restricted and governed by National Fire Protection Codes. Crawford Sprinkler Co. of Raleigh, Inc., prepares shop drawings showing the location of all piping. These drawings will be furnished to Buyer or Owner and other trades for coordination upon request. Any changes to these drawings are to be made prior to fabrication of piping systems.

This proposal is based upon the installation being made from a finished, unobstructed, concrete, wooden, or other type smooth floor using rolling scaffolding, fork lifts, man lifts, or other similar equipment. We will not work off earth or other unfinished surfaces.

This proposal is based upon work being performed within a "Dried-In" building.

The seller under this proposal will only test in high pressure the new work involved and any high pressure test required on the old work will be taken care of as an extra to the contract price. The Buyer assumes full responsibility for the condition of existing equipment and for water or other damage resulting directly or indirectly from such condition or the application of test or flushing pressures on the existing systems.

The seller under this proposal assumes all materials above suspended ceiling areas are to be of a non-combustible nature. Seller does not include in this proposal any fire protection coverage above these suspended ceilings.

The ceilings or suspension systems concealing the sprinkler piping overhead are not to be erected until all piping has been installed and tested. The pendent sprinklers shall be aligned within normal fabrication and installation tolerances, but will not be centered in ceiling tile modules unless agreed to in the original contract.

Buyer is to provide sufficient heat throughout all portions of the building to be equipped with a wet pipe system in order to prevent any freezing of water in the sprinkler pipes.

It is the responsibility of the Owner to provide a water supply of sufficient volume, at adequate pressure, to satisfy the demands of this system, as determined by the authority having jurisdiction.

Crawford Sprinkler Co. of Raleigh, Inc. is not responsible for the design of the structural system and therefore does not accept any responsibility / liability for its adequacy. Our price includes hangers to support the sprinkler system from the structure, it does not include any additional re-enforcing of the structural system to meet any load requirements of the authority having jurisdiction.

No back charges shall be accepted by Crawford Sprinkler Co. of Raleigh, Inc. unless forty-eight (48) hours written notice is given to correct any alleged work deficiencies, damages or clean up necessitating such back charges and unless said work, damages or clean up is the fault of Crawford Sprinkler Co. of Raleigh, Inc.

The general contractor shall have a reasonable responsibility for providing a safe jobsite according to OSHA standards. These requirements shall include, but are not limited to; providing adequate lighting/ventilation, safe access to all working levels, adequate fire protection, appropriate fall protection for building perimeters and openings (guardrails, etc.), toilet facilities as well as the monitoring of other trades. Crawford Sprinkler Co. of Raleigh, Inc. retains the right to cease work, without penalty, if safety conditions are sub-standard.

No work shall commence until a written contract is agreed to. Working drawings may start only upon receipt of a letter of intent. However, plans will not be submitted until the official contract is agreed to.

Due to unstable conditions from our vendors, we are unable to hold prices firm beyond (10) days from the date on this proposal. If order is not received within (10) days, we reserve the right to review and adjust our quotation accordingly.

## Services to be completed

### Sprinkler

Shop drawings by a NICET Level III designer for permitting

### Sprinkler

Install (4) Dry Pendant Sprinkler Heads in 24' x 24' Cooler, (1) Dry Pendant Sprinkler Head in 5' x 7' Cooler, and (2) Chrome Semi Recessed Sprinkler Heads in Dressing/Locker Rooms.

Parts, labor, and fees	Quantity	Unit Price	Total
GRAND TOTAL			\$3,600.00

Parts, labor, and fees	Quantity	Unit Price	Total
Shop drawings by a NICET Level III designer for permitting	1	\$850.00	\$850.00
Material and Labor	1	\$2,750.00	\$2,750.00
GRAND TOTAL			\$3,600.00

### Terms and Conditions

All work shall be done during a normal (40) hour per week work schedule. No overtime is included for Engineering, Shop Drawings, Fabrication or Installation. Any overtime labor required to meet an accelerated or compressed schedule must be agreed to in writing prior to the work being done.

This proposal is based on NFPA codes and nationally accepted fire protection practices. It does not include any provision for local authorities requirements or inspection items that may exceed National Fire Protection Association requirements and/or the North Carolina Building Code.

No back charges shall be accepted by Crawford Sprinkler Co. of Raleigh, Inc. unless forty-eight (48) hours written notice is given to correct any alleged work deficiencies, damages or clean up necessitating such back charges and unless said work, damages or clean up is the fault of Crawford Sprinkler Co. of Raleigh, Inc.

Crawford Sprinkler Company is not responsible for existing conditions and deficiencies unless stated in above noted scope of work.

The general contractor, owner, property manager, etc. shall have a reasonable responsibility for providing a safe jobsite according to OSHA standards. These requirements shall include, but are not limited to; providing adequate lighting/ventilation, safe access to all working levels, adequate fire protection, appropriate fall protection for building perimeters and openings (guardrails, etc.), toilet facilities as well as the monitoring of other trades. Crawford Sprinkler Co. of Raleigh, Inc. retains the right to cease work, without penalty, if safety conditions are sub-standard.

No work shall commence until a written contract is agreed to. Working drawings may start only upon approval of quote through Service Trade or a signed copy of quote is returned.

A down payment may be required prior to beginning work. If required, final payment shall become due and payable upon completion of contracted work.

Payment terms shall be Net 30 and in accordance with NC G.S. 22C.

All past due amounts are subject to a service charge of 8% per year, or the maximum allowed by law, if lower. If Buyer fails to pay within terms, then in addition to other remedies, Buyer agrees to pay Seller all costs of collection, including reasonable attorney fees.

All terms and conditions outlined herein shall become a part of any contract entered into.

By my signature below, I authorize work to begin and agree to pay the Grand Total according to the terms and conditions of this agreement.

Name: \_\_\_\_\_ Date: \_\_\_\_\_

Signature: \_\_\_\_\_

## BOARD OF COMMISSIONERS

Frank Emory, Chairman  
Charlie Dunn, Jr., Vice- Chairman  
Michael Haddock, Commissioner  
Sondra Ipock Riggs, Commissioner  
James Harper, Commissioner  
April Aycock, Commissioner  
Charlie Gray, Commissioner

**JONES COUNTY RESOLUTION****A Resolution In Support of House Bill 966**

**Whereas**, the Jones County Board of Commissioners, having a request to adopt a Resolution in support of House Bill 966; and

**Whereas**, the biennium budget for 2019-2020 passed by the North Carolina General Assembly, but vetoed by Governor Cooper; and

**Whereas**, supporting the House Bill 966 will provide funding to several municipalities; and

**Whereas**, Jones County, in support of House Bill 966, recognizes the following benefits to Jones County:

- \$10.4 million in capital funding for K-12 schools in Jones County
- \$1.5 million in capital funding to construct a county forest service headquarters in Jones County
- \$3 million to Town of Maysville for a water and sewer infrastructure project
- \$500,000 to the Town of Maysville to repair the public water supply well

**NOW, THEREFORE, BE IT HEREBY RESOLVED**, that the Jones County Board of Commissioners adopts this resolution in support House Bill 966 to "be enacted into law". The Jones County Commissioners are urging the North Carolina General Assembly to pass the biennium budget for 2019-2020, House Bill 966.

Adopted this the 16<sup>th</sup> day of March 2020.

  
Frank Emory, Chairman

ATTEST:

  
Angelica Hall, Clerk to the Board

ORDINANCE # 24

Per Commissioners Minutes June 6, 1988

This Ordinance replaces Ordinance# 19

JONES COUNTY EMERGENCY MANAGEMENT ORDINANCE

The County of Jones ordains: Article 1 Jones County Emergency Management Agency.

Section 1. Short Title

This ordinance shall be known and may be cited and referred to as "Emergency Management Ordinance for the County of Jones".

Section 2. Intent and Purpose

(1) It is the intent and purpose of this Ordinance to establish an office that will insure the complete and efficient utilization of all of the County of Jones resources to combat disaster resulting from enemy actions or other disasters as defined herein.

(2) The Jones County Office of Emergency Management will be the coordinating agency for all activity in connection with Emergency Management, it will be the instrument through which the Jones Board of Commissioners may exercise the authority and discharge the responsibilities vested in them during disaster emergencies.

(3) This Ordinance will not relieve any City or County Department of the moral responsibilities or authority given to it in the City or County Charter or by local ordinances, nor will it adversely affect the work of any volunteer agency organized for relief in disaster emergencies.

Section 3. Definitions

(1) The following definitions shall apply in the interpretation of this Article:

(a) "Emergency Management" is the basic government functions of maintaining the public peace, health and safety during an Emergency. This term shall include plans and preparations for protection, and relief, recovery and rehabilitation from effects of an attack by the forces of an enemy nation or the agents thereof, or a disaster as defined herein. It shall not, however, include any activity that is the primary responsibility of the military forces of the United States.

(b) "Attack" shall mean direct or indirect assault against the City and the County of Jones, its government, its environs, or of the nation, by the forces of a hostile nation or the agents thereof, including assault by bombing, conventional or nuclear, chemical or biological warfare, terrorism or sabotage.

(c) "Emergency" is an occurrence or imminent threat of widespread or severe damage, injury, or loss of life or property resulting from any natural or man-made accidental, military, paramilitary, terrorism, weather-related, public health, explosion-related, riot-related cause, or technological failure or accident, including, but not limited to, a cyber incident, an explosion, a transportation accident, a radiological accident, or a chemical or other hazardous material incident.

(d) "State of emergency" is a finding and declaration by any of the following authorities that an emergency exists:

- a. The Governor, acting under the authority of G.S. 166A-19.20.
- b. The General Assembly, acting under the authority of G.S. 166A-19.20.
- c. The governing body of a municipality or the mayor of a municipality, acting under the authority of G.S. 166A-19.22.
- d. The governing body of a county or the chair of the board of commissioners of a county, acting under the authority of G.S. 166A-19.22. (1951, c. 1016, s. 2; 1953, c. 1099, s. 1; 1955, c. 387, s. 1; 1975, c. 734, ss. 4-6, 14; 1977, c. 848, s. 2; 1979, 2nd Sess., c. 1310, s. 2; 1995, c. 509, s. 123; 2001-214, s. 1; 2006-66, ss. 6.5(c), (d); 2009-193, ss. 1, 2; 2009-397, s. 2; 2012-12, s. 1(b); 2012-90, s. 10; 2015-241, ss. 6.19(c), 14.30(u); 2016-87, s. 5.)

(e) "Emergency Management Forces" shall mean the employees, equipment and facilities of all City and County departments, boards, councils, institutions and commissioners; and in addition, it shall include all volunteer personnel, equipment and facilities contributed by, or obtained from, volunteer persons or agencies.

(f) "Volunteer" shall mean contributing a service, equipment or facilities to the Emergency Management Agency without remuneration.

(g) "Emergency Management Volunteer" shall mean any person duly registered, identified and appointed by the Coordinator of Jones County Emergency Management Agency and assigned to participate in the Emergency Management activity.

(h) "Coordinator" shall mean the Coordinator of the Jones County Emergency Management Agency, appointed as prescribed in this Ordinance.

(i) "Regulations" shall include plans, programs and other emergency procedures deemed essential to Emergency Management.



#### Section 4. Organization and Appointments

(1) The organization shall consist of the following:

(a) An agency of Emergency Management within the executive department of the Jones County government under the direction of the Jones County Board of Commissioners. The agency head of the Jones County Emergency Management Agency shall be known as the Coordinator, and such assistants and other employees as are deemed necessary for the proper functioning of the agency will be appointed.

(b) The employees and resources of all Jones County departments, boards, institutions, and councils shall participate in the Emergency Management activities. Duties assigned to City or County department shall be the same as or similar to the normal duties of the department, where possible.

(c) Volunteer personnel and agencies offering service to, and accepted by the city and County.

(2) The Jones County Board of Commissioners shall appoint a Coordinator of the Jones County Emergency Management Agency who shall be a person well versed and trained in planning operations involving the activities of many different agencies which will operate to protect the public health, safety and welfare in the event of danger from enemy action or Emergency as defined in this Ordinance.

(3) The Coordinator shall designate and appoint Deputy Coordinators to assume the emergency duties of the Coordinator in the event of his absence or inability to act.

#### Section 5. Day to Day Duties and Responsibilities of the Coordinator

(1) The Coordinator shall be responsible to the Jones County Board of Commissioners in regard to all phases of Emergency Management activity. The Coordinator shall be responsible for the planning, coordination and operation of the Emergency Management activities in Jones County. The coordinator shall maintain liaison with the State and Federal authorities and the authorities of nearby political subdivisions so as to insure the most effective operation of the Emergency Management plans. The Coordinator's duties shall include, but not be limited to, the following:

(a) Coordinating the recruitment of volunteer personnel and agencies to augment the personnel and facilities of Jones County for Emergency Management purposes.

(b) Development and coordination of plans for the immediate use of all facilities, equipment, manpower and other resources of the County for the purpose of minimizing or preventing damage to persons and property; and protecting and restoring to usefulness governmental services and public utilities necessary for the public health, safety, and welfare.

(c) Negotiating and concluding agreements with owners or persons in control of building or other property for the use of such building or other property for the Emergency Management purposes and designating suitable buildings as public shelters.

(d) Through public informational programs, educating the populace as to actions necessary and required for the protection of their persons and property in case of an Attack or Emergency as defined herein, either impending or present.

(e) Conducting public practice alerts to insure the efficient operation of the Emergency Management forces and to familiarize residents with Emergency Management regulations, procedures and operations.

(f) Coordinating the activity of all other public and private agencies engaged in any Emergency Management activities.

#### Section 6. Emergency Management Plans

(1) Comprehensive Emergency Management plans shall be adopted and maintained by resolution of the Jones County Board of Commissioners. In the preparations of these plans as it pertains to city and county organization, it is intended that the services, equipment and facilities and personnel of all existing departments and agencies shall be utilized to the fullest extent. When approved, it shall be the duty of all departments and agencies to perform the functions assigned by these plans and to maintain their portions of the plans in a current state of readiness at all times. These Plans shall have the effect of law whenever an Emergency exists and/or a State of Emergency, as defined in this Ordinance, has been declared.

(2) The Coordinator shall prescribe in the emergency plans those positions within the Emergency Management organization, in addition to his own, for which lines of succession are necessary. In each instance, the responsible person will designate and keep on file with the Coordinator a current list of three (3) persons as successors to his position. The list will be in order of succession and will nearly as possible designate persons best capable of carrying out all assigned duties and functions.

(3) Each service chief and department head assigned responsibility in the Plans shall be responsible for carrying out all duties and functions assigned therein. Duties will include the organization and training of assigned employees and where needed volunteers. Each chief shall formulate the Standing Operating Procedure to implement the plans for his service.

(4) Amendments to these Plans shall be submitted to the Coordinator. If approved, the Coordinator will then submit the amendments to the Jones County Board of Commissioners with his recommendation for their approval. Such amendments shall take effect 30 days from the date of approval.

(5) When a required competency or skill for an Emergency Management function is not available within government, the Coordinator is authorized to seek assistance from persons

outside of government. The assignment of duties, when of a supervisory nature, shall also include the granting of authority for the persons so assigned to carry out such duties prior to, during, and after the occurrence of an Emergency. Such services from persons outside of government may be accepted by local government on a volunteer basis. Such citizens shall be enrolled as Emergency Management volunteers.

Section 7.     No County or Private Liability

(1)     This ordinance is an exercise by Jones County of its governmental functions for the protection of the public peace, health, and safety, and neither Jones County nor agents and representatives if some, or any individual, receiver, firm, partnership, corporation, association, or trustee, or any of the agents thereof in good faith carrying out, complying with or attempting to comply with any order, rule or regulation promulgated pursuant to the provisions of this Ordinance, shall be liable for any damage sustained to persons or property as the result of said activity.

(2)     Any person owning or controlling real estate or other premises who voluntarily and without compensation grants Jones County the right to inspect, designate and use the whole or any part of parts of such real estate or premises for the purpose of sheltering persons during an actual, impending or practice disaster situation shall not be civilly liable for the death of, or injury to, any persons on or about such real estate or premises under such license, privilege or other permission; or for loss of, or damage to, the property of such person.

Section 8.     Civil Liability for Rescue

(1)     In an emergency, a person who willfully ignores a warning regarding personal safety issued by a federal, State, or local law enforcement agency, emergency management agency, or other governmental agency responsible for emergency management under this Ordinance is civilly liable for the cost of a rescue effort to any governmental agency or nonprofit agency cooperating with a governmental agency conducting a rescue on the endangered person's behalf if all of the following are true:

(a)     The person ignores the warning and (i) engages in an activity or course of action that a reasonable person would not pursue or (ii) fails to take a course of action that a reasonable person would pursue.

(b)     As a result of ignoring the warning, the person places himself or herself or another in danger

(c)     A governmental rescue effort is undertaken on the endangered person's behalf.

Section 9. Severability

Should any provision of this Ordinance be declared invalid for any reason, such declaration shall not affect the validity of other provisions, or of this Ordinance, as a whole, it being the legislative intent that the provisions of this Ordinance shall be severable and remain valid notwithstanding such declaration.

Section 10. Conflicting Ordinances, Orders Rules and Regulations Suspended

At all times when the orders, rules and regulations made and promulgated pursuant to this Article shall be in effect, they shall supersede all existing ordinances, orders, rules and regulations insofar as the latter may be inconsistent therewith.

Section 11. Effective Date

This Ordinance shall take effect on the 16 day of March, 2020.



JONES COUNTY

Frank Emory  
FRANK EMORY, Chairman

Attest:

Angelica Hall  
ANGELICA HALL, Clerk

ORDINANCE # 17

AN ORDINANCE AUTHORIZING THE PROCLAMATION  
OF A STATE OF EMERGENCY AND THE IMPOSITION OF  
PROHIBITIONS AND RESTRICTIONS DURING A  
STATE OF EMERGENCY

Under the authority of Article 1A of Chapter 166A, of the North Carolina General Statutes, the County of Jones (hereinafter "County") ordains:

Section 1.     State of Emergency; Restrictions Authorized.

A State of Emergency exists whenever there is an actual or imminent threat of widespread or severe damage, injury, or loss of life or property resulting from any natural or man-made accidental, military, paramilitary, terrorism, weather-related, public health, explosion-related, riot-related cause, or technological failure or accident, including, but not limited to, a cyber incident, an explosion, a transportation accident, a radiological accident, or a chemical or other hazardous material incident..

In the event of an existing or threatened State of Emergency endangering the lives, safety, health and welfare of the people or destruction of property within the County, or any part thereof, the Chairman of the Board of Commissioners of Jones County (hereinafter, "Chairman") is hereby authorized and empowered to issue a declaration declaring the existence of such a State of Emergency, and, in order to more effectively protect the lives and property of people within the county, to place in effect any and all of the restrictions hereinafter authorized.

The Chairman is hereby authorized to declare a State of Emergency and impose restrictions upon all activities occurring in areas within the County's jurisdiction. The Chairman is also authorized to restrict all activities to specific hours of the day or night; and to exempt from all or any part of such restrictions, while acting in the line of and within the scope of their respective duties, law enforcement officers, firemen and other public employees, rescue squad members, doctors, nurses, employees of hospitals and other medical facilities; on-duty military personnel, whether state or federal; on-duty employees of public utilities, public transportation companies, and newspaper, magazine, radio broadcasting, and television broadcasting corporations operated for profit; and such other classes of persons as may be essential to the preservation of public order and immediately necessary to serve the safety, health, and welfare needs of the people within the county.

Section 2.     Declaration Imposing Prohibitions and Restrictions.

The Chairman, by declaration, may impose prohibitions and restrictions specified in sections 3 through 8 of this ordinance in the manner described in those sections. The Chairman may impose as many of those specified prohibitions and restrictions as are necessary, to maintain an acceptable level of public order and services, to protect citizens and property, and to ensure safety. The Chairman shall recite each prohibition and restriction in a written document. The

Chairman shall take reasonable steps to give notice of the terms of the State of Emergency Declaration to those affected by it and shall post a copy of the written declaration in the County Courthouse. The Chairman shall also send reports of the substance of any declaration to all mass media communication entities serving the affected area. The Chairman shall retain a copy of the declaration and furnish certified copies of it, upon request, when appropriate. All prohibitions and restrictions imposed by the Chairman shall take effect in the emergency area immediately upon the declaration of the State of Emergency unless the declaration sets a later time. For the purpose of requiring compliance, publication may consist of reports of the substance of the prohibitions and restrictions in the mass communications media serving the emergency area or other effective methods of disseminating the necessary information quickly. As soon as practicable, however, appropriate distribution of the full text of any declaration shall be made.

Section 3.     Evacuation.

The Chairman may direct and compel the evacuation of all or part of the population of the County, and prescribe evacuation routes, modes of transportation, and destinations. The Chairman may also control ingress and egress of a disaster area, the movement of persons within the area, and the occupancy of premises therein. Details of the evacuation may be set forth or amended in a subsequent declaration which shall be publicized in the same manner set forth in Section 2.

Section 4.     Curfew.

The Chairman may impose a curfew prohibiting the appearance in public of anyone who is not a member of an exempted class. This prohibition can be county-wide or only in certain areas and either for certain periods of time as deemed necessary. The Chairman shall specify the geographical area or areas and the period during each 24-hour day to which the curfew applies, if curfew applies to an area less than the entire County.

The Chairman may exempt from some or all of the curfew restrictions classes of people whose exemption is necessary for the preservation of the public health, safety, and welfare. The declaration shall state the exempted classes and the restrictions from which each is exempted.

Unless otherwise specified in the declaration, the curfew shall apply during the specified period each day until the Chairman removes the curfew.

Section 5.     Restrictions on Possession, Consumption, or Transfer of Alcoholic Beverages.

The Chairman may prohibit the possession, transportation, sale, purchase and consumption of all alcoholic beverages, to include beer, wine, and spirituous liquor within the area of the County described in the declaration. The prohibition, if imposed, may apply to transfers of alcoholic beverages by employees of Alcoholic Beverage Control stores as well as by anyone else within the geographical area described. This prohibition does not apply to the lawful consumption of alcoholic beverages upon one's own premises.

**Section 6.     Restriction on Possession, Transportation, and Transfer of Dangerous Weapons and Substances.**

The Chairman may prohibit the possession, transportation, sale, purchase, storage and use of gasoline and dangerous weapons and substances, except on lawfully possessed firearms or ammunition. The Chairman may exempt from some or all of the restrictions classes of people whose possession, transfer, or transportation of certain dangerous weapons or substances is necessary to the preservation of the public's health, safety, or welfare. The declaration shall state the exempted classes and the restrictions from which each is exempted.

"Dangerous weapon or substance" means:

- A. Any deadly weapon, ammunition, explosive, incendiary device, radioactive material or device, as defined in N.C. Gen. Stat. § 14-288.8(c)(5), or any instrument or substance designed for a use that carries a threat of serious bodily injury or destruction of property; or any instrument or substance that is capable of being used to inflict serious bodily injury, when the circumstances indicate a probability that such instrument or substance will be so used; or any part or ingredient in any instrument or substance included above, when the circumstances indicate a probability that such part or ingredient will be so used. This definition does not apply to lawfully possessed firearms as defined in N.C. Gen. Stat. § 14-409.39(2) or lawfully possessed ammunition
- B. Any other instrument or substance that is capable of being used to inflict serious bodily injury or destruction of property, when the circumstances indicate that there is some probability that such instrument or substance will be so used.
- C. Any part or ingredient in any instrument or substance included above when the circumstances indicate a probability that such a part or ingredient will be so used.

If imposed, the restrictions shall apply throughout the jurisdiction of the County or such part thereof as designated in the declaration.

**Section 7.     Restrictions on Access to Areas.**

The Chairman may prohibit obtaining access or attempting to obtain access to any area, designated in the manner described in this section, in violation of any order, clearly posted notice, or barricade indicating that access is denied or restricted.

Areas to which access is denied or restricted shall be designated by the Sheriff and his subordinates when directed in the declaration to do so by the Chairman. When acting under this authority, the Sheriff and his subordinates may restrict or deny access to any area, street, highway or locations within the County if that restriction or denial of access or use is reasonably necessary to promote efforts being made to overcome the emergency or to prevent further aggravation of the emergency.

Section 8.     The Declaration May Prohibit or Restrict:

Movements of people in public places;

The operation of offices, business establishments, and other places to or from which people may travel or at which they may congregate; and

Other activities or conditions the control of which may be reasonably necessary to maintain order and protect lives or property during the State of Emergency, within the area designated in the declaration, if so designated.

Section 9.     Expiration of Prohibitions and Restrictions.

Prohibitions and restrictions imposed pursuant to this section shall expire upon the earliest occurrence of any of the following:

- (1) The prohibition or restriction is terminated by the Chairman; or
- (2) The state of emergency terminates.

Section 10.    Superseding and Amending Restriction in Declaration.

The Chairman in his/her discretion may invoke the restrictions authorized by this ordinance in separate actions, and may amend any declaration by means of a superseding document in accordance with the procedures set forth in Section 2.

Section 11.    Termination of Declaration and Restrictions.

Any restrictions enacted under this ordinance shall expire:

- (1) The chair's determination that they are no longer necessary.
- (2) The determination of the board of county commissioners that they are no longer necessary.

The State of Emergency shall expire when the Chairman terminates it.

Section 12.    In Case of Absence or Disability of Chairman.

In case of the absence or disability of the Chairman, the Vice-Chairman of the Board of Commissioners, or such other person as may be designated by the Board of Commissioners, shall have and exercise all of the powers herein given the Chairman.

Section 13.    Penalty for Violation.

Any person violating any prohibition or restriction imposed by a declaration authorized by this ordinance shall be guilty of a misdemeanor, punishable upon conviction by a fine not exceeding fifty dollars (\$50.00), as provided by N.C. Gen. Stat. § 14-4.



Section 14. Repeal of Conflicting Ordinances.

All ordinances in conflict with the provisions of this ordinance are hereby repealed.

Section 15. Territorial Applicability.

This ordinance shall NOT apply within the corporate limits of any municipality, or within any area of the County over which the municipality has jurisdiction to enact general police-power ordinances, unless the municipality by resolution consents to its application or the Mayor of the municipality has requested its application, in which event it shall apply to such areas as fully and to the same extent as elsewhere in the County.

Section 16. Validity.

If any section, subsection, sentence, clause, or phrase of this ordinance is for any reason held to be invalid, such decision shall not affect the validity of the remaining portions of this ordinance. The Board of Commissioners hereby declares that it would have passed this ordinance and each section, subsection, clause, and phrase thereof, irrespective of the fact that any one or more sections, subsections, sentences, clauses, or phrases be declared invalid.

Section 17. Effective Date of Ordinance.

This ordinance shall take effect on the 16 day of March, 2020.



JONES COUNTY

*Frank Emory*

FRANK EMORY, Chairman

Attest:

*Angelica Hall*  
ANGELICA HALL, Clerk

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STATE OF NORTH CAROLINA

COUNTY OF ONSLOW

INTERLOCAL ASSISTANCE AGREEMENT

This Agreement made and entered into this the 16<sup>th</sup> day of March, 2020, by and between Jones County, a political subdivision of the State of the North Carolina and Onslow County, a political subdivision of the State of North Carolina. WITNESSETH:

WHEREAS, Onslow County provides mosquito and vector control services through its Environmental Services Department; and

WHEREAS, Onslow County and Jones County have agreed to cooperate with each other in order to provide mosquito and vector control services within certain areas of Jones County; and

WHEREAS, Onslow County and Jones County may enter into interlocal cooperation agreements pursuant to Article 20 of Chapter 160A of the North Carolina General Statutes;

WHEREAS, Onslow County and Jones County desire to detail the financial obligations of both parties, which are associated with the use of Onslow County Mosquito and Vector Control in Jones County.

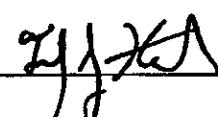
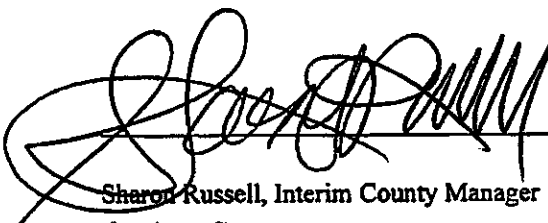
NOW, THEREFORE, the parties hereto do mutually agree as follows:

1. Onslow County will assist Jones County with providing Mosquito and Vector Control Services (hereinafter "Environmental Services") in Jones County. Anthony Padgett, as Onslow County Director of Environmental Services, or his designee, is authorized to assist Jones County through communication, travel, and use of Onslow County vehicles, equipment and supplies to the extent necessary to provide the Environmental Services. Services will be provided on a complaint-driven basis and to the extent that Onslow County has sufficient resources to provide the Environmental Services.
2. Onslow County will continue to pay the current annual cost associated with Onslow County Mosquito and Vector Control while assisting Jones County.
3. Jones County will reimburse Onslow County for 100% of the cost associated with the Onslow County Mosquito and Vector Control personnel and equipment while they work in Jones County.
4. Jones County will reimburse Onslow County at a rate not to exceed \$174.62/hour while Onslow County Mosquito and Vector Control is spraying for mosquitoes in Jones County. This rate covers personnel, equipment and insecticide. Jones County will also reimburse Onslow County for the use of Onslow County trucks at a rate of \$.575/mile. Jones County will also reimburse Onslow County for personnel cost at a rate not to exceed \$33.48/hour for the time associated with conducting landing counts prior to establishing a spray route as well as handing Jones County mosquito traps. The use of larvicide will be billed by Onslow County on a per pound/as needed basis.

5. Onslow County Mosquito and Vector Control will provide a GPS spray route report for each time it sprays in Jones County.
6. Onslow County will provide Jones County with monthly invoices for reimbursement of all expenses in the form of Purchase Orders through the Onslow County Finance Department. Jones County will pay said invoices within 30 days.
7. Although Onslow County Mosquito and Vector Control personnel remain Onslow County employees for purposes of compensation, retirement and benefits, they are Jones County's agents while performing services at Jones County direction and/or supervision for purposes of any claims arising out of performance of services under this Interlocal Assistance Agreement. This provision will survive the termination of this Agreement.
8. The term of this agreement shall be March 16, 2020 through March 15, 2021.
9. This Agreement may be terminated by mutual agreement of the parties or by either party, at any time, by the provision of at least fifteen (15) days written notice to the other party. Jones County will pay Onslow County for all services rendered prior to the effective date of termination.
10. This Agreement shall not be modified or otherwise amended except in writing signed by the parties.

IN WITNESS WHEREOF, Jones County has caused this Agreement to be executed by the County Manager and Onslow County has caused this Agreement to be executed by the County Manager. This Agreement becomes effective and operative upon the affixing of the last signature hereto and remains in effect throughout the appointment period as described herein.

SIGNED:

			<u>4/14/20</u>
Franky Howard, County Manager	Date	Sharon Russell, Interim County Manager	Date
Jones County		Onslow County	

This instrument has been preaudited in the  
manner required by the Local Government  
Budget and Fiscal Control Act.

Brenda Cleece

Finance Officer

This instrument has been preaudited in the  
manner required by the Local Government  
Budget and Fiscal Control Act.

W. J. M. C.

Finance Officer



**COUNTY OF JONES**  
**JONES COUNTY TAX OFFICE**  
P.O. BOX 87  
Trenton, NC 28585-0087

Hope Avery  
Tax Administrator/Assessor

Susan Riggs  
Tax Collector

**March 5, 2020**

**Jones County Tax Collector:**

**For the Month of February:**

2019 Levy Collection by Tax Office:	\$ 163,484.92
2019 Levy Collection by NCVTS:	68,525.59
2010-2019 Levy Collection:	10,712.74
<b>Total Levy Collection:</b>	<b>\$ 242,723.25</b>

  
Susan B. Riggs  
Jones County Tax Collector

2019 Levy as of 02/29/2020: \$ 6,630,924.42

Collected on 2019 Levy as of 02/29/2020: 6,172,367.45

Other Levy Reduction:

Refunds:	(9,404.45)
Write-Offs:	1.30
<b>Total Levy Reduction:</b>	<b>\$ 6,162,964.30</b>

Percent (%) of Levy Reduced as of 02/29/2020: 92.94%

Percent (%) of Levy Reduced as of 02/28/2019: 90.99%